





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

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OFFICIAL USE ONLY Vendor ID#0000

Suite number

Date

	ne as shown on Form D-40		Your social security number	<i></i>						
Pei	rsonal information									
Date	e of your birth (MMDDYY) Date you retired (MMDDYY) Nar		F	Payor, if other than o	employ	yer				
	e of spouse's/registered domestic ner's birth(MMDDYY) Date retired (MMDDYY) Nai		F	Payor, if other than (employ	yer				
	ve you filed a physician's certification for this disability in prev		es No							
If ye	es, do not file another certification. If <i>no</i> , you must file the ph	ysician's certificatio	n provided below.							
Inc	ome If married or registered domestic partners, use both c	olumns. Ro	ound cents to the nearest dol	lar. If a	mount is zero, lea	ave th	e line	e blan	ık.	
1		You		00	Your spouse/reg	gister	ed do	omest	ic pa	artner 00
1	Total amount of disability payments received in 2016	1 5		00						00
2	Multiply \$100 by the number of weeks you received disability payments in 2016. 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	Total income					00
4	Add the amounts for you and your spouse/registered domes	tic partner from Lin	e 3.	4	2	Ш				00
Lin	nitation on exclusion									
Lin 5	nitation on exclusion Federal adjusted gross income from Form D-40, Line 3.			5						00
				5 6						00
5	Federal adjusted gross income from Form D-40, Line 3.									00
5	Federal adjusted gross income from Form D-40, Line 3. Taxable social security income from Form D-40, Line 9.			6		1	5	0 0	0 0	00
5 6 7	Federal adjusted gross income <i>from Form D-40, Line 3</i> . Taxable social security income <i>from Form D-40, Line 9</i> . Subtract Line 6 from Line 5.	top here. Do not file	e this form.	6		1	5	0 0	0 0	00
5678	Federal adjusted gross income from Form D-40, Line 3. Taxable social security income from Form D-40, Line 9. Subtract Line 6 from Line 5. Amount used to reduce the excludable disability income. Subtract Line 8 from Line 7. If zero or a negative number, so	•		6		1	5	0 0	0 0	00
5 6 7 8 9	Federal adjusted gross income from Form D-40, Line 3. Taxable social security income from Form D-40, Line 9. Subtract Line 6 from Line 5. Amount used to reduce the excludable disability income. Subtract Line 8 from Line 7. If zero or a negative number, so	Line 4.		6 7 9	——————————————————————————————————————		5	0 0	0 0	00 00 .00
5 6 7 8 9	Federal adjusted gross income <i>from Form D-40, Line 3</i> . Taxable social security income <i>from Form D-40, Line 9</i> . Subtract Line 6 from Line 5. Amount used to reduce the excludable disability income. Subtract Line 8 from Line 7. If zero or a negative number, social point of the payment excludable. Subtract Line 9 from the payment excludable.	Line 4.	clusion may not exceed \$52	6 7 9 10 00 per			5	0 0	0	00 00 .00
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State

Zip Code + 4

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

Physician's signature

Physician's address (number and street)

Physician's phone number

City

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:

- You are not filing a Form D-40EZ;
- If you are married or registered domestic partners, you are filing a joint return;
- You received disability payments during 2016;
- You were under the age of 65 on December 31, 2016;
- You retired on disability and were permanently and totally disabled when you retired;
- On January 1, 2016, 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 2016. Enter the total amount of disability payments you received in 2016. 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 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.

Instructions 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.