

Who must file a Form D-40B?

Any nonresident of DC claiming a refund of DC income tax withheld or paid by estimated tax payments must file a D-40B. A nonresident is anyone whose permanent home was outside DC during all of 2017 and who did not live in DC for a total of 183 days or more during 2017.

- A joint request for refund is not permitted.
- Attach all statements showing DC withholding to the front of this page.
- 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.

Taxpayer Identification Number (TIN)

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

- An FEIN is a number issued by the 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 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. You may also get this form by calling 1-800-772-1213.
- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (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.
- The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS that all paid tax preparers must use on tax returns or claims for refund.

Where to send a Form D-40B?

You must mail the completed Form D-40B 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 2017; 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 either a DC Form D-40 or DC Form D-40EZ tax return.

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.

Whats New

U.S. Bank ReliaCard™

If you want your refund on a ReliaCard, select "ReliaCard" under the Refund Options on the D-40 or D-40EZ 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 2017, 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.