



Enter your last name

Enter your TIN



## 2022 Physician's Certification of Permanent and Total Disability

Name of disabled taxpayer		Taxpayer identification number (TIN)		MM	DD	YYYY
<input type="text"/>		<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
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						
<input type="text"/>						
Physician's address (number and street)					Suite number	
<input type="text"/>					<input type="text"/>	
City		State	Zip Code + 4			
<input type="text"/>		<input type="text"/>	<input type="text"/>			
Physician's phone number		Physician's signature		Date		
<input type="text"/>		<input type="text"/>		<input type="text"/>		

### 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 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 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.