

What's New

- Starting TY2025 (filing in 2026), D-40B Non-Resident Request for Refund filers have the option to file their 2025 D-40B return at no cost at [MyTax.DC.gov](https://www.mytax.dc.gov).
- Starting TY2025 if your state of domicile or legal residence does not impose an individual income tax, then you must provide two proof of residency documents in that state for the tax period of your filed D-40B Non-Resident Request for Refund return.
- If claiming the Commuter/Domiciliary State Exemption you will be required to attach a copy of your current state of residency income tax return.
- If claiming Military Spouse Exemption, you will be required to attach a copy of your DD Form 2058, JAN 2018 for your non-resident military spouse along with your or your spouse's military identification card.

Who must File a Form D-40B?

Any non-resident of DC claiming a refund of DC income tax with-held 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 2025 and who did not maintain a place of abode in DC for a total of 183 days or more during 2025.

- A joint request for refund is not permitted.
- Attach all W-2/1099s showing DC withholding to the front of this form. Schedule K-1s are not a substitute for W2/1099s.
- Attach a copy of your current state of residency income tax return if completing Category A. For States with no income tax, you must attach a State issued ID/Driver's License and one proof of residency document.
- Attach DD Form 2058, JAN 2018 for your non-resident military spouse and a copy of your or your spouse's military identification card 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.

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 valid number issued by the Internal Revenue Service. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov. You may also get this form by calling 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 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 2025; 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 2025, 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.

Supporting Documentation

Any non-resident of DC claiming a refund of DC income tax will be required to attach a W2 or 1099 showing DC Withholding.

If claiming Commuter/Domiciliary State Exemption, you will be required to attach a copy of your current state of residency income tax return. However, if your state of domicile or legal residence does not impose an individual income tax, then you must provide proof of residency in that state for the tax period of your filed D-40B. You must attach a copy of a State Issued ID/Driver's License and one additional item from the list below.

Proof of Residency Documentation

- State Issued ID/Driver's License – Mandatory
- State Income Tax Return
- IRS 1040 Federal Income Tax Return
- Voter Registration/Transcript
- Vehicle Registration
- Vehicle Insurance
- Leasing or Rental Agreement
- Mortgage Statement
- Homeowners/Rental Insurance
- Homestead Exemption
- Utility Bill

If claiming Military Spouse Exemption, you will be required to attach a copy of your DD Form 2058, JAN 2018 for your non-resident military spouse along with your or your spouse's military identification card.

Failure to provide the required supporting documentation will result in your return not being processed, and an amended return will be required.

General Instructions

Exemption Options

Review exemption categories A-B and select ONE option only.

- **Option A - Commuter/ Domiciliary State Exemption:**
Select this option if you declare that during the taxable year 2025, DC tax was erroneously withheld from salary and wages paid to you by your employer **and** you either commuted on a daily basis from your place of residence to work in the District of Columbia (DC) or you were a domiciliary or legal resident of another state and your only income from sources within DC was from wages and salaries, which are subject to taxation by your legal state of residence and you did not maintain a place of abode in DC for a total of 183 days or more.
- **Option B - Military Spouse Exemption:**
Select this option if you declare that during the taxable year 2025, your non-resident military spouse was in the armed services during 2025, and you were not a DC resident or elected to use the same residence as your non-resident military spouse.

DC Real Property Information

- **Category C** - List the type and location of any DC real property you own.

Refund Request

DC Income Tax Withheld – Enter the total amount of DC income tax withheld that you are claiming from your withholding documents.

DC Estimated Income Tax Payments – Enter the total amount of DC estimated payments you made for the tax year.

Refund Request – Enter the total amount of your requested refund.

Refund Options

There are 3 refund options offered for individual income tax returns. All individual income tax returns require that one of these refund options be selected.

1. Direct deposit of refund

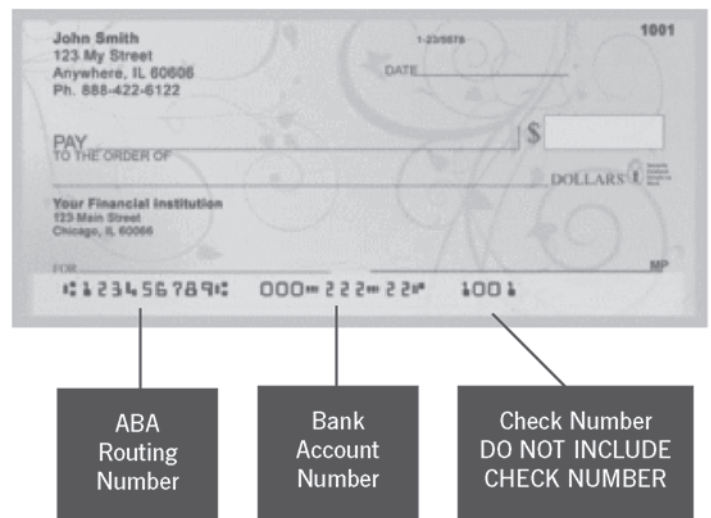
Direct Deposit Facts:

- It's simple. You don't have to cash a check.
- It's safe. No more lost, stolen or misplaced checks.
- It's fast. Your money will be available the morning of the payment.

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information on the D-40. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number.

The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

Note: Identity theft and fraud using direct deposit has grown significantly nationally and locally in recent years. To minimize direct deposit/identity theft refund fraud, OTR is converting new direct deposit refund requests to paper checks mailed to the taxpayer's address of record. Also see number 3, Paper Check section below for when paper checks will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. U.S. Bank ReliaCard

If you want your refund on a **ReliaCard**, select "ReliaCard" under the Refund Options on the D-40 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. To obtain more information, visit <https://www.usbankreliacard.com>.

3. Paper Check

A paper check will be issued if:

- no refund option is selected;
- the taxpayer selects this option, or direct deposit is not selected or if the taxpayer selects ReliaCard and it is beyond the threshold for a ReliaCard;
- the taxpayer is a first time filer, even if they select direct deposit;
- there is a gap between filing i.e., filed in 2022 and 2023, but did not file in 2024; or
- the bank account changes from one year to the next; or
- the taxpayer requests a refund on behalf of a deceased.

Refund status inquiry

To check the status of your refund visit [MyTax.DC.gov](https://www.MyTax.DC.gov). You will need to enter your taxpayer identification number (TIN) and the refund amount you requested on your return.

Special Filing Circumstances

Amended Return

File an amended 2025 D-40B DC return if you have a correction or if a request for additional documentation is required in order to validate your refund request.

To file an amended return for the current year, complete another 2025 DC Individual Income Tax Return and fill in the "amended return" oval on the form and attach all required documentation.

Starting TY2025 (filing in 2026), D-40B Non-Resident Request for Refund filers have the option to file your 2025 D-40B return at no cost at [MyTax.DC.gov](https://www.MyTax.DC.gov). If you received a request for additional documentation refer to your notice for more information regarding registering to use this service.

Need Assistance?

For questions related to your account name, summary, overpayments or adjustments, please contact our Customer Service Administration by:

- using the web portal, [MyTax.DC.gov](https://www.MyTax.DC.gov);
 - calling 202-759-1946;
 - visiting OTR's Customer Service Walk-In Center at 1101 4th Street SW, Suite W270, Washington, DC 20024, Monday through Friday, 9:00am to 4:00pm.
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