



Government of the  
District of Columbia

**2024 D-40 Individual Income Tax Return**



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

Important: Print in CAPITAL letters using black ink.

<b>Personal information</b>			<i>Fill in <input type="checkbox"/> if: Filing an amended return. See instructions.</i>		
Your telephone number			OFFICIAL USE ONLY Vendor ID#0002		
Your taxpayer identification number (TIN)		<b>and</b> Date of Birth (MMDDYYYY)	Spouse's/registered domestic partner's TIN		<b>and</b> Date of Birth (MMDDYYYY)
Your first name			M.I.	Last name	
Spouse's/registered domestic partner's first name			M.I.	Last name	
Home address (number, street and suite/apartment number if applicable)					
City			State	Zip Code +4	
Email Address					

STAPI E OTHER DOCUMENTS IN UPPER LEFT IN BACK

Filing status

- 1 Fill in only one:

  - Single,  Married filing jointly,  Married filing separately,  Dependent claimed by someone else
  - Married filing separately on same return *Enter combined amounts for Lines 5–43. See instructions.*
  - Registered domestic partners filing jointly  filing separately on same return *Enter combined amounts for Lines 5–43. See instructions.*
  - Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*
  - Qualifying widow(er) with dependent child *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 Fill in if you are:  Part-year resident in DC from  to  See instructions.

3 Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year? Yes  No   
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

- Complete your federal return first – Enter your dependents' information on DC Schedule S ●

### Income Information

*Round cents to nearest dollar. If amount is zero, leave line blank;  
if minus, enter amount and fill in oval.*

- a Wages, salaries, unemployment compensation and/or tips,  
*see instructions.*
  - b Business income or loss, *see instructions.* Fill in
  - c Capital gain or loss. Fill in
  - d Rental real estate, royalties, partnerships, etc. Fill in

## Computation of DC Gross and Adjusted Gross Income

- 4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ.

Enter your last name.

Enter your TIN



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Additions to DC Income5 Franchise tax deducted on federal forms, *see instructions*.5 \$  .00

6 Other additions from DC Schedule I, Calculation A, Line 9.

6 \$  .00

7 Add Lines 4, 5 and 6.

Fill in if loss 7 \$  .00Subtractions from DC Income8 Part year residents, enter income received during period of nonresidence, *see instructions*.8 \$  .00

9 Taxable refunds, credits or offsets of state and local income tax.

9 \$  .00

10 Taxable amount of social security and tier 1 railroad retirement

10 \$  .00

11 Income reported and taxed this year on a DC franchise or fiduciary return.

11 \$  .0012 DC and federal government survivor benefits, *see instructions*.12 \$  .0013 Unemployment Insurance Benefits, *see instructions*.13 \$  .00

14 Other subtractions from DC Schedule I, Calculation B, Line 16.

14 \$  .00

15 Total subtractions from DC income, Lines 8-14.

15 \$  .00

16 DC adjusted gross income, Line 7 minus Line 15.

Fill in if loss 16 \$  .0017 Deduction type. Take the same type as you took on your federal return. Fill in which type: Standard  orItemized 

See instructions for amount to enter on Line 17.

18 DC deduction amount.

18 \$  .00

19 DC taxable income. Subtract Line 18 from Line 16.

Fill in if loss 19 \$  .00

20 Tax. If Line 19 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I instructions.

Fill in  if filing separately on same return. Complete Calculation J on Schedule S.20 \$  .0021 Credit for child and dependent care expenses \$  .00 X .32

From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

21 \$  .00

22 Non-refundable credits from DC Schedule U, Part 1a, Line 7. Attach Schedule U.

22 \$  .00

23 Total non-refundable credits. Add Line 21 and Line 22.

23 \$  .00

24 Subtract Line 23 from Line 20. If less than zero, enter zero.

24 \$  .0025 DC Health Care Shared Responsibility See *instructions*. If fully covered or fully exempt, enter zero.25 \$  .00

26 Total tax and DC Health Care Shared Responsibility. Add Line 24 and Line 25.

26 \$  .0027 DC Earned Income Tax Credit \* Do you choose to receive your DC EITC refund in 12 monthly payments instead of one total payment?  If so, see instructions for eligibility.27a Enter the number of qualified EITC children.  27b Enter earned income amount27b \$  .0027c For filers **with** qualifying children. Enter calculated federal EIC amount > \$  .00 X .70 Enter result >27d \$  .0027e For filers **without** qualifying children. See *instructions* for special calculations.

Enter result &gt;

27e \$  .00

28 Property Tax Credit. From your DC Schedule H, attach a copy.

28 \$  .00

\* Caution: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits (For more information about SNAP, contact the Department of Human Services at (202) 807-0405 or [dhs@dc.gov](mailto:dhs@dc.gov).) Taxpayers receiving DC EITC amounts of \$1,200 or more may choose to receive the DC EITC portion of their refund in 12 equal monthly payments instead of one total payment. If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the Line 43 Net Refund amount.

*Enter your last name.*

*Enter your TIN*



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- |  |  |                             |
|--|--|-----------------------------|
| 29   | Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>  | \$ <input type="text"/> .00 |
| 30   | Total refundable credits. <i>Add Line 27d or 27e through Line 29.</i>  | \$ <input type="text"/> .00 |
| 31   | DC income tax withheld <i>shown on Forms W-2 and 1099. Attach these forms.</i>   | \$ <input type="text"/> .00 |
| 32   | 2024 estimated income tax payments and amount applied from 2023 return.  | \$ <input type="text"/> .00 |
| 33   | Tax paid with Form FR-127 Extension of Time to File.   | \$ <input type="text"/> .00 |
| 34   | If this is an amended 2024 return, enter payments made with original 2024 D-40 return.                                     | \$ <input type="text"/> .00 |
| 35   | If this is an amended 2024 return, enter refunds requested with original 2024 D-40 return.                                 | \$ <input type="text"/> .00 |
| 36   | Total payments and refundable credits. <i>Add Line 30 through Line 34. (Do not include Line 35.)</i>                       | \$ <input type="text"/> .00 |
| 37   | Tax Due. <i>Subtract Line 36 from Line 26.</i>   | \$ <input type="text"/> .00 |
| 38   | Amount overpaid. <i>Subtract Line 26 from Line 36.</i>   | \$ <input type="text"/> .00 |
| 39   | Amount to be applied to your 2025 estimated tax.   | \$ <input type="text"/> .00 |
| 40   | Underpayment Interest. <b>Fill in the oval and attach Form D-2210.</b> <input checked="" type="radio"/>                    | \$ <input type="text"/> .00 |
| 41   | Contribution amount from Schedule U, Part II, Line 5. (Cannot exceed amount on Line 38)                                    | \$ <input type="text"/> .00 |
| 42   | Total Amount Due. <i>Add Lines 37, 40 and 41.</i>  | \$ <input type="text"/> .00 |
| 43   | Net Refund.* <i>Subtract total of Lines 39, 40 and 41 from Line 38.</i>  | \$ <input type="text"/> .00 |
| Will this refund go to an account outside the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions. |  |                             |
| 44   | Fill in <input type="radio"/> if either spouse is claiming injured spouse protection. You <b>must</b> attach Form DC-8379. |                             |

DC tax, credit and payments

**Refund Options:** For information on the tax refund card and program limitations, see instructions or visit our website [MyTax.DC.gov](http://MyTax.DC.gov).

Mark **one** refund choice:  Direct deposit **or**  Reliacard (See instructions) **or**  Paper check

**Direct Deposit.** To have your refund deposited to your  checking or  savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number

**Account Number**

Fill in  if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

Designee's name

Phone number

**Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.**

Your signature

Dat

Preparer's signature

Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return      Date      Preparer's Tax Identification Number (PTIN)      PTIN telephone number

Spouse's/registered domestic partner's signature if filing jointly or separately on same return      Date      Preparer's Tax Identification Number (PTIN)      PTIN telephone number