

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 2015 and who did not live in DC for a total of 183 days or more during 2015. A joint request for refund is not permitted. Attach all statements showing DC withholding to the front of page 1. Be sure to include your date of birth on page 1.

NOTE: If you moved into DC with the intent of residing, you are considered a DC resident and the 183 days does not apply.

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 2015; 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 tax refund card if the refund is greater than or equal to \$2.00 but less than or equal to \$4,000. If the refund is outside the threshold, a paper check will be issued.

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