

**DEPARTMENT OF STATE REVENUE**  
**Information Bulletin #42**  
**Income Tax**  
**August 2007**  
**(Replaces Information Bulletin #42, dated January 2003)**

**DISCLAIMER:** Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, the information provided in this Bulletin should only serve as a foundation for further investigation and study of the current law and procedures related to its subject matter.

**SUBJECT:** Indiana Income Tax Forms and Schedules

**REFERENCES:** [IC 6-2.3](#); [IC 6-3](#); [IC 6-3.1](#); [IC 6-3.5](#); [IC 6-5.5](#); [IC 6-8.1](#)

## INTRODUCTION

The Indiana Department of Revenue has the sole authority to prescribe and furnish forms and schedules used in the administration and collection of state income taxes. These forms are available to the taxpayer free of charge upon request. The forms can also be obtained by retrieving them from the Department's web site ([www.in.gov/dor/taxforms/statetoc.html](http://www.in.gov/dor/taxforms/statetoc.html)).

Software developers who wish to produce forms that are acceptable to the Department should consult Departmental Notice #4 for more detailed information.

## I. FORMS AND SCHEDULES FOR USE BY INDIVIDUALS ONLY

|                           |   |
|---------------------------|---|
| Form IT-9                 | Application for automatic extension of time to file Indiana IT-40 or IT-40PNR               |
| Form IT-40                | Indiana full-year resident individual income tax return                                     |
| Form IT-40EZ              | Indiana full-year resident EZ (short form) return   |
| Form IT-40ES              | Declaration of estimated tax  |
| Form IT-40P               | Indiana individual income tax return for filing an original return for a year prior to 1997 |
| Form IT-40PNR             | Part-year or nonresident Indiana individual income tax return                               |
| Schedule IT-40 1 & 2      | Indiana deductions and credits  |
| Schedule IT-40PNRA        | Indiana apportionment schedule for nonresident individuals                                  |
| Schedule IT-40PNR D & E   | Indiana deductions and credits  |
| Schedule IT-40PNR F1 & F2 | Partnership and S corporation disclosure  |
| Schedule IT-40NOL         | Individual income tax net operating loss computation  |
| Schedule IT-40 3 & 3A     | Partnership and S corporation disclosure  |
| Schedule IT-40QEC         | Enterprise zone employee deduction  |
| Form IT-2440              | Indiana disability retirement deduction   |
| Schedule CT-40            | County income tax schedule for Indiana residents  |
| Form IT-40X               | Amended Indiana individual income tax return  |
| Schedule IT-2210          | Underpayment of estimated tax by individuals  |
| Schedule IN-H             | Household employment taxes  |
| Schedule IN-MSA           | Individual medical savings accounts   |
| Schedule TCSP-40          | Twenty-first century scholars program credit  |
| Schedule IT-2210A         | Annualized schedule for underpayment of estimated tax by individuals                        |
| Form SC-40                | Unified tax credit for the elderly  |
| Schedule IN-H             | Indiana household employee taxes  |
| Schedule IN-EIC           | Computation of Indiana's earned income tax credit   |

## II. FORMS AND SCHEDULES FOR CORPORATIONS ONLY

|          |  |
|----------|--|
| AD-19    | Affidavit for reinstatement of corporation                           |
| Form E-6 | Request for Indiana corporate estimated quarterly income tax returns |

|                          |  |
|--------------------------|--|
| Schedule E-7             | Three factor apportionment schedule for entities involved with interstate transportation |
| IT-20 Schedule 8-D       | Consolidated income tax schedule for Indiana affiliated group                            |
| Form IT-20               | Corporation income tax return for adjusted gross income tax                              |
| IT-6                     | Indiana corporate adjusted gross income tax quarterly return                             |
| Form FIT-20              | Annual return for an entity conducting the business of a financial institution           |
| Form FIT-QP              | Financial institution tax quarterly return   |
| Form IT-20S              | S Corporation return   |
| Form URT                 | Income tax return for the utility receipts tax   |
| Form URT-Q               | Utility receipts tax quarterly return  |
| Form IT-20X              | Amended Indiana corporation income tax return  |
| Schedule IT-2220         | Underpayment of estimated adjusted gross income tax by corporations                      |
| Schedule IT-20NOL        | Corporate income tax net operating loss computation                                      |
| IT-20 Schedule Unitary 1 | Combined profit and loss statement of Indiana unitary group                              |

### III. PARTNERSHIPS, TRUST AND ESTATE RETURNS

|            |                    |
|------------|--------------------|
| Form IT-65 | Partnership return |
| Form IT-41 | Fiduciary return   |

### IV. NOT-FOR-PROFIT ORGANIZATION RETURNS

|              |   |
|--------------|---|
| Form IT-20NP | Nonprofit organization unrelated business income tax return |
| Form NFP-20A | Nonprofit application for sales tax exemption               |
| Form NP-20   | Nonprofit organization's annual report                      |

### V. MISCELLANEOUS FORMS FOR USE BY MOST TAXPAYERS

|                     |   |
|---------------------|---|
| Form POA-1          | Power of attorney   |
| Form CC-40          | Indiana college credit  |
| Schedule IT-20REC   | Indiana credit for increased research activity                          |
| Form IDA-10/20      | Individual development account tax credit application                   |
| Form NC10/20        | Neighborhood assistance credit application                              |
| Schedule TSE        | Claim for credit by employers of eligible teachers during summer recess |
| Schedule EZ 1, 2, 3 | Enterprise zone employment expense tax credit                           |
| Schedule LIC        | Enterprise zone loan interest tax credit                                |

### VI. WITHHOLDING TAX FORMS

|              |   |
|--------------|---|
| Form WH-1    | Employers' withholding tax return   |
| Form WH-3    | Annual reconciliation of employers withholding tax returns (Form WH-1) with amounts shown on withholding forms (Form W-2) |
| Form WH-4    | Employee's withholding exemption and county residence certificate   |
| Form WH-5    | Indiana Earned Income Credit Advance Payment Certificate  |
| Form WH-4852 | Indiana substitute for (W-2) or Form 1099-R   |
| Form WH-47   | Certificate of residence for out of state employees   |

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Commissioner

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