

DEPARTMENT OF STATE REVENUE

Information Bulletin #42
Income Tax
August 2014
(Replaces Information Bulletin #42, Dated August 2007)
Effective Date: Upon Publication

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](#)

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SUMMARY OF CHANGES

Aside from nonsubstantive, technical changes, this bulletin is updated to include new forms and schedules not previously listed in the bulletin.

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 from the department's website (www.in.gov/dor/3489.htm).

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

INDIANA FULL YEAR RESIDENTS

Form IT-40	Indiana full-year resident individual income tax return
Schedule 1	Add-backs
Schedule 2	Deductions
Schedules 3 & 4	Exemptions and other taxes
Schedule 5	Credits
Schedule 6	Offset credits
Schedule 7	Additional required information
CT-40	County tax schedule for Indiana residents
Form IT-40EZ	Indiana full-year resident EZ (short form) return
CT-40EZ	County tax schedule for IT-40EZ filers

INDIANA PART-YEAR RESIDENTS AND FULL-YEAR NONRESIDENTS

Form IT -40PNR	Part- and full-year nonresident Indiana individual income tax return
IT-40PNRA	Indiana apportionment schedule for nonresident individuals
Schedule A	Income/loss, proration and adjustments to income

Schedule B	Add-backs
Schedule C	Deductions
Schedules D & E	Exemptions and other taxes
Schedule F	Credits
Schedule G	Offset credits
Schedule H	Additional required information
CT-40PNR	County tax schedule for part-year and full-year nonresidents
IT-40RNR	Reciprocal state nonresident individual income tax form

OTHER INDIVIDUAL TAX FORMS AND SCHEDULES

CC-40	Indiana college credit
ES-40	Estimated tax payment voucher
IN-DEP	Additional dependent child information
IN-EDGE	Economic development for a growing economy tax credit
IN-EDGE-R	Economic development for a growing economy retention tax credit
IN-EIC	Indiana earned income tax credit
IN-H	Indiana household employment taxes
IN-MSA	Indiana medical savings accounts
IN-OCC	Other Certified Credits
IN-OPT	Indiana electronic filing opt-out declaration
IN-PAT	Qualified patents exemption schedule
IN-529	Indiana's college choice 529 education savings plan credit
IN-529R	Recapture of Indiana's college choice 529 education savings plan credit
IN-2058SP	Nonresident military spouse earned income deduction
Schedule IT-40NOL	Individual income tax net operating loss computation
Schedule IT-40QEC	Enterprise zone employee deduction
Form IT-40X	Amended Indiana individual income tax return
Schedule IT-2210	Underpayment of estimated tax by individuals
Schedule IT-2210A	Annualized schedule for underpayment of estimated tax
Schedule IT-2440	Indiana disability retirement deduction

IT-9 Application for extension of time to file

Form SC-40 Unified tax credit for the elderly

ST-115 Consumer's use tax return

MISCELLANEOUS INDIVIDUAL FORMS

GA-110L Claim for refund

IN-40SP Innocent spouse allocation worksheet

POA-1 Power of attorney

TAO Indiana tax advocacy office procedures and forms

Tax Clearance Tax clearance form

CORPORATE/PARTNERSHIP INCOME TAX FORMS

AD-19 Affidavit for reinstatement of domestic corporation

AD-19(2) Affidavit for reinstatement of foreign corporation

IT-966 Notice of corporate dissolution, liquidation, or withdrawal

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-20REC Indiana research expense tax credit

IN-PAT Qualified patent exemption schedule

IN-EDGE Economic development for a growing economy tax credit

IN-EDGE-R Economic development for a growing economy retention credit

IN-DRE Disaster Recovery Exemption

IN-OCC Other Certified Credits

IT-20 Schedule 8-D Schedule of Indiana affiliated group members

Form IT-20 Corporation income tax return for adjusted gross income tax

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-1 Income tax return for the utility receipts tax

Form URT-Q Utility receipts tax quarterly return

USUT Registration	Registration and filing requirements for utility services use tax
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
Form IT-65	Partnership return
IN-COMPA	Indiana composite filing opt-out affidavit
Form IT-41	Fiduciary return
IT-41ES	Fiduciary estimated tax and extension payment

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

MISCELLANEOUS FORMS FOR USE BY MOST TAXPAYERS

Form POA-1	Power of attorney
Form NC10/20	Neighborhood assistance credit application
Schedule EZ 1, 2, 3	Enterprise zone employment expense tax credit
Schedule LIC	Enterprise zone loan interest tax credit
IT-40QEC	Enterprise zone qualified employee deduction certificate

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-4P	Annuitant's request for state income tax withholding
Form WH-18 Form WH-4852	Miscellaneous withholding tax statement for nonresidents Indiana substitute for (W-2) or Form 1099-R
Form WH-47	Certificate of residence for out of state employees

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