

DEPARTMENT OF STATE REVENUE

Information Bulletin #42
Income Tax
January 2023
(Replaces Bulletin #42, dated August 2014)
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](#)

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 not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

SUMMARY OF CHANGES

Aside from nonsubstantive, technical changes, this bulletin has been changed to remove outdated forms and to add new forms.

I. 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. The list of forms in this bulletin are current as of the 2022 tax filing year. These forms are available to the taxpayer free of charge upon request. The forms can also be obtained from the department's website (in.gov/dor/tax-forms/).

Software developers who want to produce forms that are acceptable to the department should consult Departmental Notice #4 for more detailed information, available online at in.gov/dor/legal-resources/tax-library/departmental-notices/.

II. INDIVIDUAL INCOME TAX FORMS

Indiana Full Year Residents

Form Name	Description
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
Schedules 5/ IN-DONATE	Credits/Donations
Schedule 6	Offset credits
Schedule 7	Additional required information
Schedule IN-W	Indiana Withholding Statements
CT-40	County tax schedule for Indiana residents

Indiana Part-Year Residents and Full-Year Nonresidents

Form Name	Description
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
Schedule D	Exemptions
Schedules E/IN-PRO	Other taxes/Nonresident Professional Team Members
Schedules F/IN-DONATE	Credits/Donations
Schedule G	Offset credits
Schedule H	Additional required information
Schedule IN-W	Indiana Withholding Statements

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

Form Name	Description
CC-40	Indiana college credit
ES-40	Estimated tax payment voucher
FDC-A	Application for Foster Care Donation Credit
IN-CR	Credit Recapture
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-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-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 (for Tax Years 2020 and earlier)
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

Miscellaneous Individual Forms

Form Name	Description
GA-110L	Claim for refund
IT-40PA	Indiana post-liability allocation worksheet
TAO	Indiana tax advocacy office procedures and forms
Tax Clearance	Tax clearance form
ST-115	Consumer's use tax return

III. CORPORATE, PARTNERSHIP, AND FINANCIAL INSTITUTION INCOME TAX FORMS

Form/Schedule:	Corporate Income	Financial Institution	S Corporation	Partnership
Form IT-20 - Corporate Adjusted Gross Income Tax Forms and Schedules	X			
Form IT-20X - Amended Corporation Income Tax Return (For Tax Years Beginning in 2018 and earlier)	X			
Form FIT-20 - Annual Return for an Entity Conducting the Business of a Financial Institution		X		
Form IT-20S - S Corporation Income Tax Return			X	
Form IT-65 - Current Year Partnership Return Forms and Schedules				X
Schedule E - Apportionment of Income	X		X	X

Indiana Register

Schedule E-7 - Apportionment of Interstate Transportation	X		X	X
Schedule F - Allocation of Non-Business Income and IN Non-Unitary Partnership Income	X			
Schedule IT-20PIC - Disclosure of Intangible Expense and Directly Related Intangible Interest Expense	X			
Schedule IT-20FSD - Foreign Source Dividend Deduction Schedule	X			
Schedule M - Alternate Adjusted Gross Income Tax Calculation (Discontinued as of 2022 Tax Year)	X			
Schedule IT-2220 - Penalty for Underpayment of Corporate Income Tax	X			
Schedule IT-20NOL - Indiana Net Operating Loss Deduction	X			
Schedule 8-D - Schedule of Indiana Affiliated Group Members	X			
Schedule IT-20 RECAP - Combined Profit/Loss Statement of Indiana Unitary Group	X			
CC-40 - Indiana College Credit	X			
Form FT-ES - FIT Estimated Quarterly Payment		X		
FIT-20 Schedule E-U - FIT Apportionment of Receipts to Indiana		X		
FIT-20 FIT-NRTC - Schedule Indiana Financial Institution Nonresident Tax Credit		X		
FIT-NRTC - Members of Unitary Group Filing a Combined Return		X		
FIT-20 Schedule H - Members of Unitary Group Filing a Combined Return		X		
Schedule FIT-2220 - Underpayment of Estimated Tax by Financial Institutions		X		
Schedule FIT-20NOL - Computation of Indiana Member's NOL Deduction		X		
Schedule IT-20REC - Indiana Research Expense Tax Credit	X		X	X
Schedule IN-EDGE - Economic Development for a Growing Economy Credit	X	X	X	X
Schedule IN-EDGER - Economic Development for a Growing Economy Retention Credit	X	X	X	X
Schedule IN-PAT - Qualified Patents Exemption Schedule	X		X	X
Schedule IN-DRE - Indiana Disaster Recovery Exemption	X		X	X
Schedule IN-OCC - Other Certified Credits	X	X	X	X
Schedule Composite - Entity's Composite IN AGI Tax Return			X	X
Schedule Composite-COR -				X

Composite Indiana Adjusted Gross Income Tax Return for Corporate Entities				
Schedule IN K-1 (IT-20S/IT-65) - Shareholder's/Partner's Share of IN AGI, Deductions, Modifications and Credits			X	X
Schedule IN-EL - Tax Computation Form for Electing Partnerships				X
Schedule IN-COMPA -Indiana composite filing opt-out affidavit (For Use Beginning in the 2022 Tax Year)			X	X
AD-19 - Affidavit for Reinstatement of Domestic Corporation	X			
AD-19(2) - Affidavit for Reinstatement of Foreign Corporation	X			
IT-966 - Notice of Corporate Dissolution, Liquidation or Withdrawal	X			
Form E-6 - Indiana Corporate Estimate Quarterly Income Tax Return/Extension Payment	X			

IV. FIDUCIARY INCOME TAX FORMS

Form Name	Description
Form IT-41	Fiduciary return
IT-41ES	Fiduciary estimated tax and extension payment
IT-41 Schedule IN K-1	Beneficiary's share of Indiana adjusted gross income, deductions, modifications, and credits
Schedule Composite	Entity's composite adjusted gross income tax return
Schedule Composite-COR	Composite Indiana Adjusted gross income tax return for corporate entities
Schedule IN-COMPA	Indiana composite filing opt-out affidavit (For Use Beginning in the 2022 Tax Year)
IT-41 Schedule 1	Schedule 1: other income

V. NONPROFIT ORGANIZATION FORMS

Form Name	Description
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
Schedule IN-UBI	Indiana unrelated business income

VI. WITHHOLDING TAX FORMS

Form Name	Description
Form WH-1	Employers' withholding tax return
WH-1U	Underpayment of Indiana withholding filing
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
WH-4MIL	Annual nonresident military spouse earned income withholding tax exemption form
Form WH-4P	Annuitant's request for state income tax withholding
Form WH-4852	Indiana substitute for (W-2) or Form 1099-R
Form WH-47	Certificate of residence for out of state employees
Schedule IN-WH3	Indiana Withholding Statements (For Use Beginning in 2023)

IN-MSID
IN-MSID-A

Motorsports investment district income - team
Motorsports investment district income - entity

VII. MISCELLANEOUS FORMS

Form Name	Description
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

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

Robert J. Grennes, Jr.
Commissioner

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