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Aside from nonsubstantive, technical changes, this bulletin has been changed to remove outdated forms and to add new forms.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

CT-40

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

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

County tax schedule for Indiana residents

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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	Des	scription
CC-40	Ind	iana college credit
ES-40	Est	imated tax payment voucher
FDC-A	App	olication for Foster Care Donation Credit
IN-CR	Cre	edit Recapture
IN-DEP	Add	ditional dependent child information
IN-EDGE	Eco	pnomic development for a growing economy tax credit
IN-EDGE-R	Eco	pnomic development for a growing economy retention tax credit
IN-EIC	Ind	iana earned income tax credit
IN-H	Ind	iana household employment taxes
IN-OCC	Oth	ner Certified Credits
IN-OPT	Ind	iana electronic filing opt-out declaration
IN-PAT	Qua	alified patents exemption schedule
IN-529	Ind	iana's college choice 529 education savings plan credit
IN-2058SP	Nor	nresident military spouse earned income deduction
Schedule IT-	40NOL Indi	ividual income tax net operating loss computation
Schedule IT-	40QEC Ent	erprise zone employee deduction
Form IT-40X		ended Indiana individual income tax return (for Tax Years 2020 and lier)
Schedule IT-2	2210 Und	derpayment of estimated tax by individuals
Schedule IT-2	2210A Anr	nualized schedule for underpayment of estimated tax
Schedule IT-2	2440 Ind	iana disability retirement deduction
IT-9	App	plication for extension of time to file
Form SC-40	Uni	fied tax credit for the elderly
IN-EIC IN-H IN-OCC IN-OPT IN-PAT IN-529 IN-2058SP Schedule IT-4 Schedule IT-4 Schedule IT-5 Schedule IT-5 Schedule IT-5 Schedule IT-5	Ind Ind Ind Ind Ind Oth Ind Qual Ind	iana earned income tax credit iana household employment taxes her Certified Credits iana electronic filing opt-out declaration alified patents exemption schedule iana's college choice 529 education savings plan credit hresident military spouse earned income deduction ividual income tax net operating loss computation herprise zone employee deduction ended Indiana individual income tax return (for Tax Years 2020 and lier) derpayment of estimated tax by individuals hualized schedule for underpayment of estimated tax iana disability retirement deduction olication for extension of time to file

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	Х			
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			Х	
Form IT-65 - Current Year Partnership Return Forms and Schedules				X
Schedule E - Apportionment of Income	Х		Х	Х

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Schedule F-7 - Apportionment of Interstate Transportation X X X X X Schedule F - Allocation of Non-Business Income and IN Non-Business Income and Income	indiana Register				
Non-Business Income and IN Non-Unitary Partnership Income Schedule IT-20PIC - Disclosure of Intangible Expense and Directly Related Intangible Interest Expense Schedule IT-20FSD - Foreign X Source Dividend Deduction Schedule M - Alternate Adjusted Gross Income Tax Calculation (Discontinued as of 2022 Tax Year) Schedule III - Alternate Adjusted Gross Income Tax Calculation (Discontinued as of 2022 Tax Year) Schedule IT-20PIC - Indiana Net Oberating Loss Deduction Continued Interest Calculation Continued Interest C	Schedule E-7 - Apportionment of Interstate Transportation	Х		Х	Х
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Indiana Affiliated Group Members Schedule IT-20 RECAP -		Х			
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Disaster Recovery Exemption Schedule IN-OCC - Other X X X X X X Certified Credits Schedule Composite - Entity's Composite IN AGI Tax Return		Х		Х	Х
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Schedule Composite-COR - X	Schedule Composite - Entity's Composite IN AGI Tax Return			Х	Х
	Schedule Composite-COR -				Х

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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	Х
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)		Х	Х
AD-19 - Affidavit for Reinstatement of Domestic Corporation	Х		
AD-19(2) - Affidavit for Reinstatement of Foreign Corporation	Х		
IT-966 - Notice of Corporate Dissolution, Liquidation or Withdrawal	Х		
Form E-6 - Indiana Corporate Estimate Quarterly Income Tax Return/Extension Payment	Х		

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)

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IN-MSID Motorsports investment district income - team IN-MSID-A 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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