



# Instructions for Individuals to Claim \$200 ATR Refundable Tax Credits on 2022 Indiana Income Tax Return

Tax Year 2022

An eligible Indiana resident can claim the 2022 Additional Automatic Taxpayer Refund (\$200 ATR) as a refundable tax credit when filling out their 2022 Indiana Individual Income tax return (Form **IT-40**) by including Schedule 5 and filling out Line 11 (separate from Form IT-40).

**Note:** If you or your spouse (married filing jointly) already received the combined \$325 ATR (or \$650 for married filing jointly), **do not** claim the \$200 ATR tax credit on your 2022 Indiana income tax return.

Form **IT-40** and **Schedule 5** are available for download at <https://www.dor.in.gov/tax-forms/2022-individual-income-tax-forms/>.

Instructions are also included on page 31 of the 2022 IT-40 Income Tax Instruction Booklet at <https://forms.in.gov/Download.aspx?id=15430>.

Name	State Form Number	Description	Rev Date	File Type
<a href="#">IT-40 Booklet</a>	SP 265	2022 IT-40 Income Tax Instruction Booklet (not including form or schedules)	09/22	pdf
<a href="#">IT-40 Form</a>	154	2022 IT-40 Income Tax Form Important. When filing, you must include Schedules 3, 7, and CT-40, along with Form IT-40. You must include Schedules 1 (add-backs), 2 (deductions), 5 (credits, such as Indiana withholding), 6 (offset credits) and IN-DEP (dependent information) if you have entries on those schedules.	09/22	fill-in pdf
<a href="#">Schedule 1</a>	53995	Add-Backs	09/22	fill-in pdf
<a href="#">Schedule 2</a>	53996	Deductions	09/22	fill-in pdf
<a href="#">Schedule 3</a>	53997	Exemptions Complete and enclose Schedule IN-DEP if claiming any dependent exemptions on Schedule 3.	09/22	fill-in pdf
<a href="#">Schedule IN-DEP</a>	54815	Dependent Information and Additional Dependent Information	09/22	fill-in pdf
<a href="#">Schedule IN-DEP-A</a>	53111	Adopted Dependent Information	09/22	fill-in pdf
<a href="#">Schedule 4</a>	56540	Other Taxes	09/22	fill-in pdf
<a href="#">Schedule 5 / Schedule IN-DONATE</a>		Credits / Donations	09/22	fill-in pdf
<a href="#">Schedule 6</a>	53999	Offset Credits	09/22	fill-in pdf
<a href="#">Schedule 7</a>	54000	Additional Required Information	09/22	fill-in pdf
<a href="#">Schedule IN-W</a>	53056	Indiana Withholding Statements	09/22	fill-in pdf
<a href="#">CT-40</a>	47907	County Tax Schedule for Indiana Residents	09/22	fill-in pdf
IT-40 Booklet (Spanish Version)	SP 270	2022 formulario de impuestos a las ganancias personales IT-40 para residente de todo el año		pdf

If you or your spouse (married filing jointly) were not eligible for the combined \$325 ATR issued during 2022, you or your spouse may be eligible for a \$200 ATR tax credit.

You are eligible for the \$200 tax credit only if you (or your spouse if married filing jointly) meet all the following criteria:

- You were not eligible to receive the combined \$325 ATR paid in 2022. If you had all or part of the \$325 offset due to other liabilities, you are considered eligible for the \$325 combined automatic taxpayer refund and are not eligible to claim the \$200 ATR tax credit on Form IT-40.
- You were not claimed as a dependent on another individual’s Indiana income tax return in 2022.
- You received Social Security income in 2022.
  - This can include any benefit received from the Social Security Administration regardless of age.
  - This does not include benefits issued by a state, territory, or foreign county, Railroad Retirement Board benefits, or federal Civil Service Retirement benefits.
  - Benefits received in 2022 but required repayment are not considered to be received.
- You must file a resident return **no later than Dec. 31, 2023**.

If you are married filing jointly, your eligibility and your spouse’s eligibility must be determined separately.

Enter \$200 if you or your spouse (married filing jointly) are eligible to claim the automatic taxpayer refund if you meet the requirements above. Enter \$400 if you are married filing jointly and both you and your spouse meet the requirements above.

<p><b>Schedule 5 / Schedule IN-DONATE</b> Form IT-40, State Form 53998 (R13 / 9-22)</p>	<p><b>Schedule 5: Credits</b></p>	<p><b>2022</b></p>	<p>Enclosure Sequence No. 04</p>
<p>Name(s) shown on Form IT-40 _____</p>		<p>Your Social Security Number _____</p>	
<p><b>Round all entries</b></p>			
1. Indiana state tax withheld: See instructions _____	1	.00	
2. Indiana county tax withheld: See instructions _____	2	.00	
3. Estimated tax paid for 2022: include any extension payment made with Form IT-9 _____	3	.00	
4. Unified tax credit for the elderly _____	4	.00	
5. Earned income credit: enclose Schedule IN-EIC and enter amount from line A-3 _____	5	.00	
6. Lake County residential income tax credit _____	6	.00	
7. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE, line 19 (enclose schedule) _____	7	.00	
8. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) _____	8	.00	
9. Headquarters relocation credit (refundable portion - see instructions) _____	9	.00	
10. Adoption Credit _____	10	.00	
11. 2022 Additional Automatic Taxpayer Refund: See instructions _____	11	.00	
12. Add lines 1 through 11. Enter total here and on Form IT-40, line 12 _____	<b>Total Credits</b>	12	.00

If you are claiming the \$200 ATR tax credit and filing this return on paper, you must attach a copy of Form SSA-1099 if you or your spouse (married filing jointly) received benefits other than Supplemental Security Income (SSI).

If you (or your spouse if married filing jointly) received only SSI, please attach a letter from the Social Security Administration indicating qualification for benefits.

Failure to include the required form will result in your ATR tax credit being denied.

If you are filing this return electronically, you must provide the information from boxes 1, 2, and 5 of the Form SSA-1099 for you (or your spouse if married filing jointly), or complete the required information indicating SSI eligibility (if you are claiming based solely on receiving SSI). Failure to properly provide the requested information will result in your \$200 tax credit being denied.

**Note:** It is possible for one spouse to receive the \$325 combined ATR paid in 2022 and the other spouse to qualify for the \$200 ATR tax credit on this return.