



Instructions for Full-Time Indiana Residents with Part-Time or Nonresident Spouse to Claim \$200 ATR Tax Credit

Tax Year 2022

An eligible full-time Indiana resident with a part-time or nonresident spouse who will be submitting the 2022 Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return (Form IT-40PNR), can claim the 2022 Additional Automatic Taxpayer Refund as a \$200 refundable tax credit by including Schedule F and filling out Line 11 (separate from Form IT-40PNR).

Note: If you are filing Form IT-40PNR, you may claim the \$200 ATR tax credit only if you or your spouse are a full-year Indiana resident (as indicated on Schedule H). If you are single, or married filing separately, you may not claim the \$200 ATR tax credit on Form IT-40PNR.

Form IT-40PNR and **Schedule F** are available for download at dor.in.gov/tax-forms/2022-individual-income-tax-forms.

Instructions are also available on page 38 of the IT-40PNR Instruction Booklet at <https://forms.in.gov/Download.aspx?id=15431>.

Indiana Part-Year Residents and Full-Year Nonresidents

Name	State Form Number	Description	Rev Date	File Type
<u>IT-40PNR Booklet</u>	SP 258	2022 IT-40PNR Income Tax Instruction Booklet (not including form or schedules)	09/22	pdf
<u>IT-40PNR Form</u>	472	2022 IT-40 PNR Form Important. When filing, you must include Schedules A, D, H (both pages), and CT-40PNR, along with Form IT-40PNR. You must include Schedules B (add-backs), C (deductions), F (credits, such as Indiana withholding), G (offset credits) and IN-DEP (dependent information) if you have entries on those schedules.	09/22	fill-in pdf
<u>Schedule A</u>	48719	Income / Loss, Proration and Adjustments to Income	09/22	fill-in pdf
<u>Schedule B</u>	54030	Add-Backs	09/22	fill-in pdf
<u>Schedule C</u>	54031	Deductions	09/22	fill-in pdf
<u>Schedule D</u>	54032	Exemptions - Complete and enclose Schedule IN-DEP if claiming any dependent exemptions on Schedule D.	09/22	fill-in pdf
<u>Schedule IN-DEP</u>	54815	Dependent Information and Additional Dependent Information	09/22	fill-in pdf
<u>Schedule IN-DEP-A</u>	53111	Adopted Dependent Information	09/22	fill-in pdf
<u>Schedule E / Schedule IN-PRO</u>	56541	Other Taxes / Nonresident Professional Team Members	09/22	fill-in pdf
<u>Schedule F / Schedule IN-DONATE</u>		Credits / Donations	09/22	fill-in pdf
<u>Schedule G</u>	54034	Offset Credits	09/22	fill-in pdf
<u>Schedule H</u>	54035	Additional Required Information	09/22	fill-in pdf
<u>Schedule IN-W</u>	53056	Indiana Withholding Statements	09/22	fill-in pdf
<u>CT-40PNR</u>	47906	County Tax Schedule for Part-Year and Full-Year Nonresidents	09/22	fill-in pdf
<u>IT-40RNR Form</u>	44406	2022 Reciprocal State Nonresident Individual Tax Form	09/22	fill-in pdf

If you or your spouse 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 this refundable tax credit only if you or your spouse (married filing jointly) meet 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 were considered eligible for the \$325 combined ATR and are not eligible to claim the \$200 refundable tax credit on Form IT-40PNR.
- You were not claimed as a dependent on another individual’s Indiana income tax return in 2022.
- You received Social Security income (SSI) in 2022.
- This can include any benefit received from the Social Security Administration regardless of age, disability, or marital status.
 - 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**. In the case of Form IT-40PNR, the return is considered a resident return for an individual if the individual is a full-year Indiana resident and the individual’s spouse is a nonresident for all or part of the year (or vice versa). If you or your spouse are a full-year Indiana resident, you must complete Schedule H, Section 1.

If you are married filing jointly, your eligibility and your spouse’s eligibility must be determined separately. Enter \$200 if you or your spouse (if married filing jointly) are eligible to claim the ATR tax credit by meeting the requirements listed above.

Schedule F/ Schedule IN-DONATE **Schedule F: Credits** **2022** Enclosure
 Form IT-40PNR, State Form 56033 (R13 / 9-22) Sequence No. 05

Name(s) shown on Form IT-40PNR _____ Your Social Security Number _____

Round all entries

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: see instructions Enter earned income credit from Schedule IN-EIC, line A-3 _____ Box A _____ .00		
Enter number from Schedule A, Proration Section, line 21D _____ Box B _____		
Multiply Box A by Box B, enter total here	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-40PNR, line 12	Total Credits 12	.00

If you are claiming the \$200 ATR tax credit and Form IT-40PNR 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 (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 \$200 ATR tax credit being denied.

If you are filing Form IT-40PNR electronically, provide the information from boxes 1, 2, and 5 on the SSA-1099 for you or your spouse (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 ATR 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 Form IT-40PNR.