



Indiana Department of Revenue

FAQs for 2021 Individual Income Tax Returns (Filed in 2022)

Updated Feb. 14, 2022

The answer to most common tax questions can be found online through dor.in.gov.

Customers who call DOR for assistance may experience extended hold times for the next representative. Contact DOR using the secure messaging portal in the new Indiana Taxpayer Information Management Engine (INTIME) at intime.dor.in.gov for the most efficient service. INTIME registration takes just a few minutes for most users. For more information on using INTIME, see the [INTIME User Guide for Individual Income Tax Customers](#).

Do I need to file an Indiana tax return?

Individuals need to file an Indiana tax return if they lived in Indiana and received income, or if they lived outside Indiana and had Indiana income. All individual forms can be found on DOR's [Tax Forms](#) page by selecting "Individual Income Tax Forms."

Which form should I fill out for my Indiana state taxes?

- **IT-40** – Full-year resident of Indiana. You are a resident if you maintain your legal residence in Indiana. You do not have to be physically present in Indiana the entire year to be considered a full-year resident.
- **IT-40PNR** – Part-year resident of Indiana or are filing jointly and one person was a full-year resident, and the other was not. IT-40-PNR is also filed by a nonresident with income from Indiana. This could include residents of reciprocal states with non-wage income from Indiana, residents of other states or foreign countries with wage, partnership, rent or other income from Indiana.
- **IT-40RNR** – A resident of a reciprocal state that works in Indiana, with the only type of income from Indiana was from wage, tip, salary or other compensation. Reciprocal states are Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin.
- **SC-40** – Indiana resident that is 65 years old or older and meets income eligibility requirements.

When is the earliest I can file my taxes?

The Indiana Department of Revenue (DOR) will start accepting filings for 2021 individual income tax returns on Monday, Jan. 24, 2022, in concert with the Internal Revenue Service (IRS).

Attempting to file without all documents can delay the process and ultimately postpone any refund a customer may receive. For more information on what documents are needed to file an individual income tax return, visit DOR's [Filing Your Tax Return Early](#) page.

When are my Individual income taxes due?

Due to the observance of Good Friday, customers have until Monday, April 18, 2022, to file both their state and federal 2021 tax returns and pay any taxes owed.

If you file an extension, which extends the deadline to Oct. 17, 2022, for federal tax returns and Nov. 14, 2022 for Indiana tax returns, you must pay 90% of your 2021 income tax due by April 18, 2022 and the remaining amount owed by Nov. 14, 2022 to avoid penalties.

First quarter 2022 estimated tax payments are due on April 18, 2022. If you indicate on your timely filed 2021 Indiana individual income tax return that all or part of an overpayment should be applied to your 2022 income tax owed, the portion of the overpayment applied to 2022 income taxes will be treated as a timely filed first quarter 2022 estimated tax payment.

If I file an extension for my Indiana income tax return, does the payment due date change?

No, if you file a valid extension for your 2021 Indiana income tax return, the extended due date to file your Indiana tax return is Nov. 14, 2022. *However, taxes owed are due on April 18, 2022.* While interest is due on any amount paid after April 18, penalty will be waived if both of the following conditions are met:

- The remaining balance due is paid in full by Nov. 14, 2022, and
- You paid at least 90% of the tax expected to be owed by the original April 18 due date.

What happens if I file and pay the Indiana income tax I owe after April 18, 2022, and I have not filed an extension?

Interest will be charged beginning on April 19, 2022. In addition, any outstanding balance due after April 18 will be subject to a 10% late payment penalty.

Where is my tax refund?

You can check the status of your Indiana tax refund using [INTIME](#) without a login. You will need your Social Security number (or taxpayer ID number), the tax year for which you are requesting the refund status and the exact amount of the refund due. For full directions and more information, please see [DOR's Check the Status of Your Refund](#) page. Also be aware that:

- Refunds for electronic returns are processed in an average of 10-14 business days.
- Refunds for paper returns may take 10-12 weeks.
- DOR cannot provide customers with the status of their [2022 Automated Tax Credit Refund](#). Information on this payment will be on DOR's website when more information is available.

Please note that your refund could be delayed if DOR requested additional information or if information is missing from the return.

Do I have to figure county tax?

Yes, it is based on your county of residence (or employment for non-residents) on Jan. 1 of the year you lived or worked in any Indiana county. If you were an Indiana resident on Jan. 1, you must figure your county tax based on your county of residence.

I need additional time to file my Indiana taxes. What should I do?

If you have filed a federal extension with the IRS, you will automatically be granted an extension with DOR for Indiana taxes.

If you have not filed a federal extension, you will need to file [Form IT-9](#), to receive an extension on your Indiana taxes. You can file this form electronically through [INTIME](#).

Either extension above only extends the deadline to file your return, not the deadline to pay tax. You must still have paid at least 90% of the tax owed by the April 18 deadline to avoid a late penalty. The extension deadlines for 2022 are Oct. 17 for federal and Nov. 14 for Indiana.

For additional information see [Individual Tax Information Bulletin #18](#).

DOR may grant extensions for filing and paying certain income tax for those affected by natural disasters. More information is available on DOR's website, dor.in.gov. Search for "[Disaster Relief](#)."

Where can I go to file my taxes?

INfreefile allows eligible Hoosiers to file their federal and state taxes for free using simple question and answer type software. More information and the link to ensure you can file your Indiana tax return for free is available at freefile.dor.in.gov.

If you are a senior or low-income customer looking for assistance in preparing your individual income taxes, there are organizations that can help. These resources are not affiliated with DOR and operate independently. A list is available on DOR's [Individual Income Taxes](#) page.

What if I cannot pay the amount of tax I owe?

DOR offers several [payment plan options](#) for both individuals and businesses. Generally, the amount of tax due must be more than \$100 for individuals or \$500 for businesses to establish a payment plan. Eligible customers can establish payment plans online through [INTIME](#). You can establish a payment plan after DOR processes your tax return, usually after 14 days after electronic submission. Tax returns filed on paper take longer to process, normally 10-12 weeks.

I worked in Indiana for six months, then I worked six months in another state. How should I file my Indiana taxes?

If you lived in Indiana for an entire year, you must file [Form IT-40](#) to report your income, regardless of where it was earned. However, you may be eligible for a credit for state and local income taxes paid to the other state on the income that was subject to tax in both states. Please refer to the [IT-40 instructions](#) for further information.

If you are a non-resident or a part-year resident, a return must be filed if there is Indiana income of any amount, even if the amount from Indiana is less than the exemptions. You are still required to file an Indiana return, Form [IT-40PNR](#), which is the return for all non-residents and part-year residents. You may refer to page 6 of the [Form IT-40PNR](#) tax booklet. You will also need to see what the laws require for the other state(s) where you have worked.

- If you were a part-year resident and received income while you lived in Indiana, you must file Form IT-40PNR and report all income earned while an Indiana resident.
- If you were a legal resident of another state and had taxable income from Indiana, you should file Form IT-40PNR.
- If you are a resident of one of the reciprocal states that had gambling winnings, business income, farming income, etc., in Indiana, you must file Form IT-40PNR.

However, full-year residents of the reciprocal states (Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin) who only received salary, wages, tips, or commission income from Indiana are subject to different rules. They file Form IT-40RNR.

If you are a full-year resident, your spouse is not a resident for the entire year, and you and your spouse file a joint federal income tax return, then you and your spouse will file an IT-40PNR.

If you were not an Indiana resident, but your county of principal business or employment was in Indiana on Jan. 1, 2021 you must figure your county of tax on the income from the county of principal business or employment.

How do I claim relief as a non- or partially responsible spouse?

Spouses are liable for the information on tax returns filed jointly and any taxes owed. In limited cases, a spouse may have no or only partial responsibility and can request their part of any tax refund due is not used to pay the other spouse's Indiana tax liability or toward other liabilities where the tax refund may be diverted or offset.

Those filing as an injured spouse should check the box on Schedule 7 of Form IT-40 & Schedule H of Form IT-40PNR and submit the return. Qualifying taxpayers will be sent Schedule IN-40SA after filing to supply information which support this claim. Any refund will be on hold until the claim is processed. This process allows for DOR to allocate refunds for these taxpayers accordingly before they are offset.

Making a claim as an injured spouse does not guarantee DOR will not divert part of your tax refund. DOR will investigate the matter and allocate any tax refund due accordingly. This will delay processing the return. For more information, see [DOR's Non- or Partially-Responsible Spouse/Injured Spouse Information page](#).

Why did I not receive the full amount of the refund I expected?

In some cases, a tax return may be used to pay a past-due Indiana tax liability. In addition, other government agencies or organizations may request DOR to divert, or offset, a tax refund to pay for outstanding debt.

Common offsets include, but are not limited to:

- DOR, for unpaid Indiana taxes
- Unpaid child support
- Repayment of Department of Workforce Development benefits
- Repayment of benefits obtained through the Family Social Services Administration
- Unpaid tuition and other expenses at Indiana post-secondary educational institutions (colleges, universities)

To resolve an offset tax refund, contact the requesting organization or agency directly.

What are the filing requirements for a deceased individual?

There are several requirements to meet if an individual died during the tax year or died after Dec. 31 of the tax year, but before filing their tax return. The executor, administrator or the surviving spouse must file an Indiana income tax return for the individual if:

- The deceased was under the age of 65 and had gross income of more than \$1,000.
- The deceased was age 65 or older and had gross income of more than \$2,000.

- The deceased was a nonresident and had gross income from Indiana.
- Age is determined as of the date of death, or on Dec. 31 of the tax year, whichever is earlier.

DOR may ask for a copy of the death certificate, so please keep a copy with your records.

Make sure to enter the month and date of death, for the taxpayer or spouse that died in 2021, in the appropriate box located on the back of the form or schedule. The date of death for individuals that died in 2022 but before filing their return will be reported on the 2022 tax returned filed in 2023.

What was my Federal Adjusted Gross Income (FAGI) for last year (2021)?

DOR cannot provide the FAGI over the phone. However, there are multiple other ways customers can obtain this information:

- You can obtain this amount from your copy of your prior year’s return. Many software programs retain a copy that you can access.
- You can receive the FAGI quickly by obtaining a federal transcript online. By visiting [irs.gov](https://www.irs.gov) and selecting “Get Tax Record,” you may submit an online request and obtain the transcript the same day. This is often the fastest and easiest way for you to obtain what you need.
- Submit a request to DOR for a return transcript through [INTIME](#). Refer to the [INTIME User Guide for Individual Income Tax Customers](#) for more information.

I made a mistake on my tax return; how can I fix it?

Use Form IT-40, IT-40PRN or IT-40RNR for the 2021 tax year and check the “Amended” box at the top right corner of the form. You may find the current year tax [Indiana Individual Income tax forms](#) online.

You may not change your filing status (from a joint to a single return) after the due date of the original tax return has passed.

To amend prior year tax returns, use [IT-40X](#) Indiana Individual Forms IT-40, IT-40PRN or IT-40RNR for tax periods beginning before Jan. 1, 2021. If the amendment is for 2017 or earlier, include an IRS Record of Account. Amended returns can take 12-16 weeks to process and they will not be processed until all original returns have been processed.

Why am I receiving a bill for penalties?

A 10% late payment penalty is assessed if the payment is not made by the due date.

A 2210 Penalty indicates:

- You owed over \$1,000 for the tax period, and
- Failed to pay quarterly estimated income taxes throughout the year or estimated payments did not cover at least 90% of the tax due.

Why did I receive a Return Check Penalty?

If you make a payment with a check, credit card, debit card or electronic funds transfer, and DOR is unable to obtain payment for its full amount when it is presented for payment, an additional penalty will be assessed on top of the original amount due.

The penalty has been reduced to a flat fee of \$35 per returned payment for payments postmarked after Jan. 1, 2021.

How can I receive a copy of my Form 1099-G from DOR?

If you itemize your deductions on your return, you are required to include your state tax refund in your AGI at the federal level.

DOR may issue a Form 1099-G letter to you showing the amount of Indiana tax refund for the previous tax year. If you want a copy of your Form 1099-G from DOR:

- If you were issued a Form 1099-G from DOR, you can view it using [INTIME](#).
- If you expected to receive a Form 1099-G from DOR and one was not issued, send a request through the [INTIME](#) message portal.
- Send an email to individualtaxassistance@dor.in.gov.
- Allow up to 72 business hours for the request to be processed and the 1099-G letter to be generated for the requested tax year.
- Once the letter is issued, you should receive the letter within 5-7 business days.

Reach out to the Department of Workforce Development directly for information relating to Form 1099-G for Indiana unemployment income (See page 8 for more information on unemployment income.)

I keep getting a rejection on my E-File, what do I do?

The message “E-file Rejections” means that something on your tax return does not match what DOR has in its database.

DOR cannot confirm or correct a return processed online that has been rejected. If your return has been rejected, please sign back into the website where you filed your tax return and follow the instructions on what to do to correct your online tax return.

Common return rejections include:

- A dependent on your return has already been claimed on another return.
- The name or Social Security number for a dependent on your return doesn't match DOR records.
- The name or EIN for an employer on your Form W-2 doesn't match DOR records.

Not all rejections will have explicit guidelines to fix the information. You will need to navigate to the program area to address the cause of the rejection, then proceed to resubmitting the return once all errors have been corrected.

If you have tried to resubmit the return and it continues to be rejected, you will need to print off the return and mail it to DOR.

Only submit by paper if you continue to get a rejection online.

How can I make a payment for my taxes if I have not received a bill?

- You can pay online through [INTIME](#) at intime.dor.in.gov (no login required).
- You can send in payment with a paper return.
- You can pay by check or money order via mail or in person at DOR’s Central Office or a DOR District Office. Please make sure to include the last four digits of your Social Security number or Tax Identification number and tax year or period in the check memo section.
- You can pay at [DOR's Central Office or a DOR District Office](#) in cash with exact change.

I am experiencing financial hardship. Can I get additional time to pay?

Payment plans for 2021 income taxes owed can be established in [INTIME](#) after DOR has processed your return. You may check the status of your return on [INTIME](#) 14 days after filing an electronic tax return. Partial payments towards the 2021 tax year can also be made now to reduce the amount that you will owe, as well as reduce penalties and interest. If the payment plan is not feasible, then you have the option to file a Hardship or Offer in Compromise with [DOR's Taxpayer Advocate Office](#).

Why did I receive a letter requesting additional information?

This letter is sent by DOR when we need additional information to process your tax return. Commonly requested information may include W-2's/1099's, schedules, business expenses, and a copy of the federal tax return. This information will be used to verify the credits or deductions you are claiming. The return will be held for processing, or the credit/deductions will be disallowed until the requested documentation is received.

What is a personal representative and what can they speak with DOR about?

Typically, DOR will contact you (and/or your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you wish to allow DOR to discuss your tax return with someone else (*e.g.*, the person who prepared the return, a relative or friend, etc.) you will need to complete this information. You must check the "Yes" box authorized by DOR to discuss your return with the personal representative (or follow the guidance in your tax software). The personal representative listed should be a specific person – do not just list a tax preparation company, it needs to be an individual's name.

Completing this section will allow DOR to discuss your tax account for that specific tax year with the Personal Representative. No other tax years or tax types will be discussed. [Form POA-1](#) can be completed for broader authorization.

If you want your tax professional to have access to your tax information through DOR's e-services portal, [INTIME](#), you will need to authorize an electronic Power of Attorney or e-POA.

What is a Power of Attorney (POA-1) form?

A DOR employee can speak with a customer's representative only after DOR has received a properly completed [Form POA-1](#). The authority is limited to only those specific tax types and periods indicated on the form. Customers wanting to authorize a representative to have Power of Attorney on their behalf for state tax matters need to fill out [Form POA-1](#). The best option is often the e-POA which can be filed online through [INTIME](#). An e-POA authorizes the representative to have online access to the taxpayer's [INTIME](#) account.

Where do I get the Power of Attorney (POA-1) form?

[Form POA-1](#) is located on the DOR website, [dor.in.gov](#). It also may be mailed or faxed to the address on the form. Refer to the [INTIME User Guide for Individual Income Tax Customers](#) for more information on how to authorize electronic access to account information through an e-POA. Electronic access is not covered with Form POA-1.

What is the difference between Form POA-1 and an e-POA?

DOR will consider an INTIME ePOA equivalent to the POA-1 form for the purpose of discussing tax matters. DOR reserves the right to request the POA-1 form in certain circumstances, but in general, we will not require a POA-1 form in addition to an approved INTIME ePOA access request. The INTIME ePOA only allows clients to approve access to the accounts currently in INTIME. A POA-1 may be needed for other tax types.

How do I contact DOR?

Contact information is available on [DOR's website](#). During peak periods, hold times for DOR

Customer service may be longer than anticipated. The most efficient way to contact DOR Customer Service is via [INTIME](#)'s secure messaging feature.

Contact the IRS with any questions regarding federal taxes, including Advanced Child Tax Credit Payment and Economic Impact Payments (stimulus checks) issued by the federal government.

Questions Regarding Unemployment and Your Tax Return

I received unemployment, but I have not received my Form 1099-G.

If you received unemployment compensation in 2021, you may access your Form 1099-G that was issued by [Department of Workforce Development](#) (DWD) through your DWD Uplink account and checking the Claimant Correspondence page.

Information regarding unemployment and the Form 1099-G can be found on the DWD website at www.in.gov/dwd. If you did not receive unemployment benefits in 2021 but received notification that a 1099-G was issued to you, you will need to report the claim to DWD (see below).

DOR is unable to answer questions regarding your Form 1099-G from DWD or fraudulent claims.

I am a resident of another state but received Indiana unemployment, do I need to file an Indiana tax return to report the Indiana unemployment?

You do not need to report Indiana unemployment to Indiana if you were a non-resident. It will be taxable to your state of residence. If you had wages and other income in Indiana, then you will need to file Form IT-40PNR.

I am a resident of Indiana and received unemployment from another state. Do I report that unemployment to Indiana?

All income earned while a resident of Indiana is taxable to Indiana for state and local taxes. In this case, the unemployment would be reported to Indiana and included when filing your tax return.

Taxpayers may still be able to deduct some portion of their unemployment income on their state tax return in accordance with Indiana's current tax laws. Refer to the 2021 IT-40 Instruction booklet and worksheet for more information.

I am a resident of Indiana and received unemployment from another state. The other state taxed my unemployment. Isn't that double taxing?

If you are a resident of Indiana who also paid tax to another state, you may be eligible for Credit for Taxes Paid to Other States on your Indiana tax return. If you paid tax to a Reverse Credit state (Arizona, Oregon, Washington DC), the credit would be taken on the non-resident return in that other state.

What do I do if I suspect Unemployment Fraud?

If you received Form 1099-G for unemployment benefits and did not apply for benefits, contact the Indiana Department of Workforce Development (DWD). You can call 1-800-891-6499, Monday through Friday, 8 a.m. – 4:30 p.m. EST.

There is also an area on DWD's website where you can [report unemployment fraud](#).