

# Volunteer Handbook 2020

for the 2019 Filing Year



Indiana Department of Revenue

## Table of Contents

---

|  |    |
|--|----|
| Welcome Letter   | 2  |
| Contact the Indiana Department of Revenue              | 3  |
| Stay Informed  | 3  |
| Individual Income Tax Updates                          | 4  |
| Additional Topics                                      | 5  |
| Due Dates for Individual Income Tax Filers             | 7  |
| Choosing the Proper Indiana Tax Form - Quick Reference | 8  |
| State Residency Examples                               | 8  |
| Additional State Residency Considerations              | 9  |
| Nine Steps to Completing an Indiana Tax Return         | 11 |
| Reminders  | 12 |
| Payment Information                                    | 15 |
| Additional Resources                                   | 16 |
| Contact Other States' Department of Revenue            | 17 |
| District Office Locations                              | 18 |
| Appendix A: State Questionnaire                        | 19 |
| Appendix B: Sample Forms                               | 21 |
| Appendix C: Instructions                               | 27 |
| Appendix D: Notes                                      | 29 |

### **The Tax Chapter is provided through DOR's Business Education Outreach Program.**

The Business Education Outreach Program provides taxpayer education and advice through speakers, presentations and programs for Hoosier organizations including professional organizations and associations, colleges, businesses and civic groups. For more information visit [dor.in.gov/5176.htm](http://dor.in.gov/5176.htm) or email [bizoutreach@dor.in.gov](mailto:bizoutreach@dor.in.gov).

**Disclaimer:** 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 DOR 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.

## Commissioner's Letter

---

Dear Volunteers,

The Indiana Department of Revenue (DOR) would like to thank you for donating your valuable time to help your fellow Hoosiers complete their 2019 tax returns. Because of people like you, Indiana's low-income, elderly and special-needs populations have the opportunity to file their taxes at no cost. We hope this handbook will help make your job as a volunteer easier.

DOR's mission is to serve Indiana by administering tax laws in a fair, secure and efficient manner. To that end, and in partnership with Indiana's General Assembly, DOR advanced several tax policy initiatives this year, including giving taxpayers access to their employer submitted tax information (e.g., available W-2 and 1099 forms), requiring marketplace facilitators to collect and remit sales tax on behalf of sellers and clarifying collection requirements for online travel companies and short term rentals. Additionally, DOR has been tasked with administering Indiana's new tax deduction for qualified military retirement and survivor's benefits.

Notably, DOR became the first state government agency to appear in the IndyStar's Top Workplaces list for 2019. This is evidence that our efforts to cultivate a healthy organization and positive workplace culture have taken root. While we are honored by this achievement, we also recognize that it is just one milestone on our journey to realize DOR's vision of becoming the premier tax administrator in the nation and a great place to work.

We are also improving customer service by implementing a modernized tax processing system through an agency-wide initiative called Project NextDOR, which will take Indiana tax administration to the Next Level. This September, we successfully implemented Rollout 1, expanding functionality for corporate tax types and the various accompanying returns (e.g., Form IT-20, Form IT-20S and Form IT-65). All remaining tax types will be phased in as part of future rollouts over the next three years, including individual taxes in 2021. Project NextDOR truly embodies our purpose of providing great government service at a great value to our customers.

Please visit the volunteer webpage at [dor.in.gov/4486.htm](http://dor.in.gov/4486.htm) for forms, resources and additional information not covered in this booklet. DOR and your communities appreciate your commitment to making a difference for those in need.

Best regards,



Adam J. Krupp  
Commissioner

## Contact the Indiana Department of Revenue

---

The Indiana Department of Revenue (DOR) recognizes the crucial role volunteers serve in helping customers with tax filing obligations. Your vast experience, attention to accuracy and care for those in your community leads to fewer issues for our customers. We also appreciate that clients come to you with many questions and you may need additional assistance or to contact us.

### General Preparation Inquiries

Phone: (800) 462-6320 or (317) 233-4017

Online: [dor.in.gov/3863.htm](http://dor.in.gov/3863.htm)

### Indiana Individual Electronic Filing Questions

Phone: (317) 615-2550

Email: [altfilemgr@dor.in.gov](mailto:altfilemgr@dor.in.gov)

*We ask that you do not share this information with the public so that we can serve you in the most efficient way possible.*

### Indiana Forms and Instruction Booklets

DOR is unable to provide tax practitioners and volunteers with printed forms and booklets.

Volunteers are encouraged to go to our current year forms website at [dor.in.gov/3489.htm](http://dor.in.gov/3489.htm) where they can get all Indiana tax forms and instructions at their convenience. Forms and instruction booklets for the 2019 tax year will be available on or after Dec. 1, 2019, at [dor.in.gov/6524.htm](http://dor.in.gov/6524.htm).

## Stay Informed

---

### Tax Bulletin



Tax Bulletin is a quarterly e-newsletter for tax practitioners and businesses. Subscribe at [dor.in.gov/3659.htm](http://dor.in.gov/3659.htm).

### Tax Library

Access Information Bulletins relating to income and sales tax, Departmental Notices, Commissioner's Directives and more by visiting DOR's Tax Library page at [dor.in.gov/3330.htm](http://dor.in.gov/3330.htm).

### Subscribe Today!

DOR offers email subscriptions for Tax Bulletin, website updates, e-newsletters, most of our Tax Library sections and our blog.

To receive these updates visit [public.govdelivery.com/accounts/INDOR/subscribers/new](http://public.govdelivery.com/accounts/INDOR/subscribers/new) and follow the registration steps.

## Individual Income Tax Updates

---

The following changes affect the filing of an Indiana individual income tax return:

### Statement of Withholding

Effective July 1, 2019, DOR may release tax withholding or other tax information statements to the taxpayer and certain approved individuals in the case the taxpayer is deceased or incapacitated. DOR will provide all original withholding information provided by an employer for the tax years requested. This information may not include amended W-2s (W-2C) submitted by employers.

Requests must be submitted in writing or in person at one of our district offices. When making an in-person request, most tax withholding statements will be available within three business days. Please allow for additional processing time if you have multiple requests or need information that covers several years. For additional information, visit [dor.in.gov/6739.htm](http://dor.in.gov/6739.htm).

### Military Retirement and/or Survivor's Benefits Deduction Increased

Retroactive to Jan. 1, 2019, the income tax deduction for income from military retirement and/or survivor's benefits has increased. The taxability of this income is being phased out over a four-year time period.

- For tax year 2019, the deduction has been expanded to the lesser of:
  - The amount included in federal adjusted gross income (AGI) or
  - \$6,250 plus 25% of the amount remaining in excess of \$6,250.
- The amount of additional benefit deduction increases 25% per year through tax year 2021.
- Beginning tax year 2022, 100% of the amount of the qualified military retirement income and/or survivor's benefits included in federal AGI is deductible.

### Unified Tax Credit for the Elderly: July 1 Filing Deadline Eliminated

The deadline for claiming the Unified Tax Credit for the Elderly has changed. The provision stating that a claim for this credit must be filed by July 1 following the close of claimant's taxable year (plus any extension of time to file) has been eliminated. This change affects returns filed for tax year 2019 and beyond.

Individuals who meet the requirements to file Form SC-40 may continue to do so. Since the July 1 filing deadline has been eliminated, the filing due date for the Form SC-40 reverts to the same due date for the Form IT-40/IT-40PNR, which, for tax year 2019, is April 15, 2020.

Example: Ms. Wrigley is claiming a \$40 Unified Tax Credit for the Elderly on her 2019 Form IT-40, which she filed on July 14, 2020. She will be allowed to claim the credit (as long as she meets all of the eligibility requirements) even though she filed after the April 15, 2020 filing due date.

Example: Mr. McCoy meets all of the eligibility requirements to file Form SC-40 and receive a \$100 refund. He didn't file his 2019 Form SC-40 until Dec. 15, 2020. Since he filed within the three-year statute of limitations (by April 15, 2023) for filing a return and being eligible to receive a refund, he will receive the \$100 refund.

### Incarcerated Taxpayer Penalties

Effective July 1, 2019, DOR is able to waive tax penalties and interest imposed on a taxpayer who has been incarcerated for a period of at least 180 days.

## Additional Tax Updates

For a complete listing of all the changes for 2019 and changes that go into effect in 2020 and beyond, please see: [dor.in.gov/reference/files/legislative-synopsis-2019.pdf](https://dor.in.gov/reference/files/legislative-synopsis-2019.pdf).

To get more information about all the recently passed legislation or to read the bills in their entirety, go to the Indiana General Assembly's website at [iga.in.gov](https://iga.in.gov).

On the Indiana General Assembly's website, do the following:

1. At the top of the page, click Laws and then select Indiana Code. Every title of the Indiana Code appears on this page.
2. Click the title you want to review.
3. Next, choose the Article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the Chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

To see the bill containing the specific language, do the following:

1. Click the Legislation link on the top of the Indiana General Assembly's webpage.
2. From there, click Bills\* and scroll to the bill number you want.
3. When you find the bill, click Latest Version to pull up the Enrolled Act.
4. Open the PDF of the bill to find the relevant piece of legislation by looking for its Section number.

\*Note: This page will be updated around mid-January 2020, with information for the 2020 Legislative Session. To locate information for the 2019 Legislative Session, click the Current 2020 Session drop-down menu, and select Archive 2019 Session, then follow Steps 3 and 4 above.

## Additional Topics

---

### Indiana Add-Backs

Taxpayers must complete a federal tax return (Form 1040 or 1040SR)\* through the federal adjusted gross income (AGI) line before beginning to figure their Indiana individual income tax return. Although it is true that most of the expenses and deductions used to figure your federal taxes also are allowed on your Indiana tax return, not all of them are. Some of these will have to be "added back."

When certain add-backs are eliminated, they no longer are required to be added back. See the instructions in the IT-40 Instruction Booklet (available at [dor.in.gov/6524.htm](https://dor.in.gov/6524.htm) beginning Dec. 1, 2019) for specific add-back instructions and how the elimination of these add-backs might impact a state tax filing.

\*Plus Forms 1040NR/1040NR-EZ, filed by U.S. nonresident aliens.

## Claiming Both the Renter's Deduction and Homeowner's Property Tax Deduction

It is possible for individual taxpayers to claim both the renter's deduction and the homeowner's property tax deduction in the same year.

*Example:* Sue and Mack each owned their own home. They married in 2019. They sold both of their homes during the year and began renting. They are eligible to claim a property tax deduction on the combined property taxes paid on both homes if they are filing a joint return (limited to \$2,500 total). They are also eligible to claim a renter's deduction based on them paying rent during the year (limited to \$3,000 total).

## Injured Spouse Filing Information

The information listed here pertains to injured spouse claims for agency offsets only and does not cover the process for liability offsets:

- The tax return can be prepared and filed as normal, but the refund will be held for 60 days before the monies are sent to the requesting agency to process any valid injured spouse claims.
- The taxpayer receives a letter from the offset agency (e.g., Child Support, Department of Family and Social Services or Department of Workforce Development) indicating that a tax refund will be intercepted to pay an outstanding amount due to that agency.
- That agency sends a letter to the taxpayer advising that if an injured spouse wants to claim their portion of the state refund, they are required to submit a written request to that agency within a certain number of days from the date of the letter. If that period has passed without a response, the injured spouse claim cannot be submitted for that tax year.
- Once the agency receives the taxpayer's response, that agency will fax DOR a list that authorizes us to complete a spousal split for the taxpayer.
- DOR will request any information necessary to complete the injured spouse claim directly from the taxpayer.
- The taxpayer should submit additional information to DOR as requested so that the claim can be reviewed. DOR cannot complete a spousal split for any taxpayer if the offset agency has not approved them on the list. Attaching the allocation worksheet to the tax return alone would not be enough.
- Depending on the receipt of documentation requested by DOR, several scenarios may occur:
  - DOR may process the request and release the funds directly to the taxpayer.
  - The information may be received too late to prevent the monies from offsetting to the agency, but the agency might release the refund after DOR has processed the spousal split.
  - Any documents requested that were not timely returned to DOR for processing will be completed but can be denied by each agency depending on the individual agency's cut-off dates.

## CollegeChoice 529 Education Savings Plan Credit Recapture Change

Beginning tax year 2019, Schedule IN-529R will be replaced with Schedule IN-CR. Schedule IN-529R was previously used by owners of CollegeChoice 529 education savings plan accounts who made a non-qualified withdrawal during the year and must repay all or a part of any Indiana tax credit allowed. Schedule IN-CR will serve the same purpose, while also allowing for the recapture of additional offset credits claimed on Form IT-40 and IT-40PNR (including the Residential Historic Rehabilitation credit and Redevelopment Tax Credit). The account owner must complete and enclose Schedule IN-CR with their Indiana income tax return (Forms IT-40 or IT-40PNR).

## Due Dates for Individual Income Tax Filers

| Date                             | Form Type/Payment/Filing Activity  |
|----------------------------------|--|
| 01/15/20                         | Farmer/fisherman 2/3rd rule: Only one estimated payment due<br>IT-40ES/ES-40: 4th estimated installment period   |
| 01/31/20                         | File 2019 IND return, pay all taxes due, no 4th installment payment due  |
| 03/02/20                         | Farmer/fisherman 2/3rd rule: File 2019 return/pay all tax due by March 2, no estimated tax due   |
| 04/15/20                         | Filing due date for: 2019 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9<br>IT-40ES/ES-40: 1st estimated tax installment period  |
| 06/15/20                         | IT-40ES/ES-40: 2nd estimated tax installment period  |
| 09/15/20                         | IT-40ES/ES-40: 3rd estimated tax installment period  |
| 11/14/20                         | IND return filing due date if filing under extension (Federal Form 4868 and/or State Form IT-9)  |
| 01/15/21                         | IT-40ES/ES-40: 4th estimated tax installment period  |
| 01/15/20<br>03/02/20<br>01/31/20 | Safe Harbors for the penalty for the underpayment of estimated tax<br><b>Farmer/fisherman 2/3rd rule:</b> <ul style="list-style-type: none"> <li>Option 1 – only one estimated tax payment due (pay full amount due)</li> <li>Option 2 – no estimated tax due if file return and pay full amount due</li> </ul> <b>Early filer</b> – File and pay all amount due, no 4th estimated tax installment payment due |
| 02/01/21                         | File 2020 IND return, pay tax due, no 4th installment estimated tax payment due  |
| 03/01/21                         | Farmer/fisherman 2/3rd rule: File 2020 return/pay all tax due by March 1, no estimated tax due   |

See [dor.in.gov/3344.htm](http://dor.in.gov/3344.htm) for additional tax filing deadlines and information.

## Choosing the Proper Indiana Tax Form – Quick Reference

**IT-40** – Indiana full-year resident.

**SC-40** – Indiana resident for more than six months who is age 65 or older by Dec. 31, 2019, with an income of less than \$2,500 (not including Social Security income). If married filing jointly and only one is age 65 or older, the income must be less than \$3,500. If married filing jointly and both age 65 or older, the income must be less than \$5,000. If the taxpayer's income is between these amounts and \$10,000, file Form IT-40 instead and claim the tax credit for the elderly. The taxpayer cannot have been in prison for more than 180 days of the year. If the taxpayer's spouse (age 65 or older) died after Dec. 31, 2019, only the surviving spouse can claim a credit on his or her behalf.

*Please check with your clients to ensure that they do not file both Form IT-40 and SC-40. Filing both can significantly delay the refund process.*

**IT-40PNR** – Indiana resident for less than a full year or not at all and has any taxable income from Indiana; married filing jointly and one spouse is an Indiana resident while the other spouse is not (such as a military spouse).

**IT-40RNR** – Residents of Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin whose only Indiana-source income is from wages, tips or salaries.

## State Residency Examples

### Full-Year Resident

Joe and Mary Byrd are retired and have lived in South Bend, Indiana, for 55 years. Because Mary cannot tolerate the cold, the Byrds have purchased a home in Florida. They live in Florida from November to March.

The Byrds are full-year residents of Indiana because they maintain their South Bend residence. Even though they own property in Florida, they have always intended to return to Indiana. The Byrds own their house in South Bend and are eligible to take the homeowner's property tax deduction on their Indiana property. Because the Byrds are full-year residents, all their income is subject to Indiana tax. Although they have no dependents, because of the deductions they will claim, the Byrds will file their Indiana taxes using Form IT-40.

### Part-Year Resident

Martha Smith lived and worked in California for United Airlines from Jan. 1 until May 30 of the tax year. On June 1, she moved to Indiana, bought a home in Brownsburg and started working for United Airlines in Indianapolis. She sold all her property in California and rented an apartment in Indiana until she found a house to buy.

Martha is a part-year resident of Indiana. She is eligible to claim the renter's deduction based on the amount of rent paid on her Brownsburg residence. The income she received after moving to Indiana is subject to Indiana adjusted gross income tax. Any California income received before moving to Indiana is subject to California tax laws, and she must contact California to determine what type of return she must file for that state. Martha will file her Indiana taxes using Form IT-40PNR.

**Note:** Even though Martha purchased an Indiana home, she will not pay any property taxes on the home until next year. She will be able to claim the homeowner's property tax deduction next year.

### **Full-Year Nonresident**

Vincent Walls lived in Mount Vernon, Illinois, but worked in Evansville, Indiana, throughout 2019. The income that he earned while working in Indiana is subject to Indiana adjusted gross income tax and county tax. Vincent is a full-year Indiana nonresident and will file his Indiana taxes using Form IT-40PNR.

### **Reciprocal Nonresident**

Bill Brown lives in Louisville, Kentucky. He works in Clarksville, Indiana, and his Indiana employer withholds Indiana state and county income tax. Because Bill has only wage income from Indiana sources, he should file Form IT-40RNR. Bill will then report his Indiana income on his Kentucky return and pay Kentucky income tax on that income. The reciprocal states are Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin. If Bill lived in any state other than Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin, he would be considered a full-year nonresident and would be treated just like the example under "Full-Year Nonresident."

## **Additional State Residency Considerations**

---

### **Elderly Taxpayers**

Elderly taxpayers have special exemptions, deductions and credits they are allowed if they meet certain specifications. First, you should consider the taxpayer's age and income to choose which tax form to file. See the quick reference on page 8 in this booklet for more help in choosing the proper form.

#### *Unified Tax Credit for the Elderly*

If a taxpayer has reached the age of 65 on or before the end of the tax year and does not qualify to file Form SC-40, he or she still may be eligible for the Unified Tax Credit for the Elderly. See the IT-40 instruction booklet for more details. Also see "Individual Income Tax Updates" on page 4 for more information on the change in filing deadline.

#### *Social Security Benefits*

Elderly taxpayers who receive Social Security benefits may be required to report this income on their federal income tax returns. Indiana does not tax these benefits. Therefore, if the taxpayer's Social Security benefits were included in the federal adjusted gross income reported on Line 1 of Form IT-40, the same amount should be deducted on Schedule 2, Line 5.

#### *Railroad Retirement Benefits*

Taxpayers receiving railroad retirement benefits may be required to report this income on their federal income tax returns. Indiana does not tax these benefits if they are issued by the U.S. Railroad Retirement Board. If the benefits have been included on the federal Form 1040/1040SR, Line 4d and/or Line 5d, the same amount should be deducted on Form IT-40, Schedule 2, Line 5 and/or Line 6.

#### *Civil Service Annuity Deduction*

Tier 2 railroad retirement benefits (issued by the U.S. Railroad Retirement Board) are added to the deduction calculation, which is: the lesser of the taxable amount of civil service annuity income included in federal AGI or \$16,000, less all amounts of Social Security income and tier 1 and tier 2 railroad retirement benefits (issued by the U.S. Railroad Retirement Board).

### **Military Personnel**

Military personnel serving outside the United States and Puerto Rico on the filing due date automatically receive an additional 60 days to file. Those serving in an area declared a combat zone on the due date have an additional 180 days after leaving the combat zone to file. See the instructions in the IT-40 booklet for more information about military personnel.

**Example:** Jeffery entered the military when he was 18. At that time he was living with his parents in Bluffton, Indiana. Jeffery completed his basic training in South Carolina and was stationed in Hawaii for three years.

Jeffery remains a legal resident of Indiana during this period of his military service because he was an Indiana resident at the time he enlisted. He must file Form IT-40 as a full-year resident of Indiana and report all his income on the Indiana tax return.

**Note:** Because Jeffery was stationed outside Indiana the entire year, he will not owe any county tax. He should enter "00" (out-of-state) in the county of residence and county where worked boxes on Form IT-40.

### **Out-of-state College Students**

Out-of-state college students generally maintain their legal residence in their home states, even though they might live in Indiana nine months of the year and pay rent for 12 months. If such a student earned any income while living in Indiana, he or she must file an IT-40PNR as a nonresident or the IT-40RNR if he or she is a resident of a reciprocal state. The reciprocal states are Kentucky, Ohio, Michigan, Pennsylvania and Wisconsin.

**Example:** Susan lived with her mother and father in Butte, Montana. She moved to Terre Haute, Indiana, to study at Indiana State University. She continued studying in Terre Haute for four years, going home during the summer and for school vacations. Susan worked in the ISU bookstore during her last two years of school. She is a nonresident of Indiana because she never established residency in Indiana. Susan will file her Indiana taxes using Form IT-40PNR and will include her Indiana-source income on Indiana's Schedule A, Columns A and B.

Even though Susan is a full-year nonresident, she is considered a Vigo County resident for county tax purposes. She will owe Vigo County tax on her ISU bookstore income.

### **International College Students**

Indiana residency depends on the student's federal residency status. A determination of resident or nonresident alien status and treaties with the student's foreign country must be considered. The green card test and the "substantial presence" test determine a resident alien's status. Most foreign students are in the United States on an F, a J or an M visa. After all these considerations are taken into account, the federal adjusted gross income must be determined.

Foreign students who are nonresident aliens for federal purposes are not Indiana residents and should file Form IT-40PNR to report their Indiana income.

**Example:** Frederick is a nonresident alien student at Indiana University in Bloomington, Indiana. He worked as a teacher's aide during his junior and senior years at school and did not go home to Germany during his four years of study at IU. Fred plans to return to Germany after his studies are completed. He is a nonresident for Indiana tax purposes because he has never established a permanent residency in Indiana. Fred will file his Indiana taxes using Form IT-40PNR.

**Note:** Even though Fred is a full-year nonresident, he is considered a Monroe County resident for county tax purposes. He will owe Monroe County tax at on any Indiana-source income.

#### **\*\*\*\*A note about county residency\*\*\*\***

An individual may be subject to county tax in Indiana even though he or she is not a resident of Indiana (or of the United States, for that matter). The following criteria are used to determine Indiana county residency:

- Where the individual maintains his or her home (if he or she has only one home);
- If that does not apply, then where the individual is registered to vote;
- If neither of the above applies, then where the individual registers his or her vehicle;
- If none of the above apply, then where the individual spends the majority of his or her time in Indiana during the tax year in question.

## **Nine Steps to Completing an Indiana Tax Return**

---

1. Complete the federal return first.\*
2. Determine state residency and filing status.
3. Choose the proper tax form.
4. Refer to the tax booklets and their indexes to complete the forms and schedules.
5. Enclose the state copies of the W-2 forms and 1099s (if filing by paper).
6. Have the taxpayer sign and date the tax return. For joint returns, both the taxpayer and the spouse must sign it.
7. Include the taxpayer's phone number. Without this information, DOR may have to send a letter instead of making a phone call, which can slow the taxpayer's refund.
8. Be sure the taxpayer writes their Social Security number on the check or money order submitted to DOR if the taxpayer is not paying online using DORpay (available at [dor.in.gov/4340.htm](https://dor.in.gov/4340.htm))\*\*
9. If filing by paper, select the correct label and place it on the envelope. (The filing address may be found in the 2019 IT-40 instruction booklet.)

\* A taxpayer may be required to file an Indiana return even if a federal tax return is not required. An Indiana resident is required to file an Indiana individual income tax return if the taxpayer's gross income is more than the total exemptions.

\*\* Please see "Payment Documentation Issues" on page 13.

## **Reminders**

---

### **Keep It Confidential**

You will be given personal information by the taxpayer who will trust you to keep this information confidential. Do not disclose any personal information or discuss the information in front of other taxpayers. If it is necessary to discuss a taxpayer's situation with another volunteer, please do not use the taxpayer's name or any identifying information.

### **Mail/Address Changes**

Please reinforce that taxpayers should not ignore mail from the Indiana Department of Revenue and that they need to open it immediately. Assure them that it could be something very simple, such as needing a copy of a W-2 or a schedule, or a letter asking to verify their identity. A prompt and complete response is necessary to continue processing the return.

Mail from DOR, including identity confirmation letters, will not forward. Taxpayers can find instructions on how to update their address on the DOR website at [dor.in.gov/3795.htm](https://dor.in.gov/3795.htm).

### **Certified Forms**

Only use forms that were provided by DOR or tax preparation software that has been certified and approved by DOR. Also, make sure your software is updated regularly. Older versions do not contain the most current versions of the forms or county tax rates. Using unapproved forms or old forms will cause delays in processing and delay refunds. Visit [dor.in.gov/6524.htm](https://dor.in.gov/6524.htm) to find Indiana individual income tax forms and schedules for 2019. To see a list of certified software developers, visit [dor.in.gov/3848.htm](https://dor.in.gov/3848.htm).

### **Tax Software**

Please note that any filing fee charged by software is separate from tax owed. Inform your clients that online tax filing services are not authorized DOR payment portals. Some customers believe that they are paying their taxes due to DOR when in fact they are paying the software or filing fee. Payments should be made directly to DOR. See page 15 for online and mail payment options.

### **Federal Extensions**

Make sure to indicate in the appropriate checkbox that the taxpayer has filed for a federal extension. No separate extension is necessary for the state return if the taxpayer indicates they have filed for a federal extension.

### **Do Not Use Commas**

Enter dollar amounts without using commas (e.g., 1000 not 1,000).

### **Losses (or Negative Entries)**

Report losses using a negative sign (e.g., -505, not <505> or (505)).

### **Round Dollar Amounts**

Note that every line on which an amount can be entered has ".00" already filled in. This is to remind you that rounding is required when completing the tax return. When a dollar amount you have to enter ends in 0, 1, 2, 3 or 4, round the amount down to the nearest whole dollar. When it ends in 5, 6, 7, 8 or 9, round the amount up to the nearest whole dollar.

## Enclosing Schedules, W-2s, etc.

For paper filings: You will find an enclosure sequence number in the upper-right corner of each schedule. Be sure to put your completed schedules in sequential order behind the IT-40 when assembling your tax return. Do not staple or paper clip enclosures. Do not enclose schedules on which no entry has been made unless the schedule includes completed information on the reverse side.

## Include All Necessary Schedules

Please ensure that all necessary and required schedules are included when submitting paper returns. Any missing schedules will delay processing. This happens quite frequently.

## Income Statements

Income statements (*e.g.*, W-2, 1099s, certain IN K-1s with nonresident partners/shareholders) must be included with a paper return to claim Indiana credit for state and/or local withholding. Do not send W-2s with information on the front and back. Only send single-sided withholding statements.

## Typos/Missing Digits

Double check the SSN on the return to make sure it is correct. Also, check any account numbers entered for direct deposit.

Additionally, when filling out Form IN-529, please verify account numbers for contributions and make sure to enter complete numbers with no missing digits.

## When Complete

Do not black out the 1D barcode found at the bottom of some forms. DOR uses that information to quickly and efficiently process those forms. All photocopies should be legible. Finally, ensure all schedules match the form type being submitted (for example, Schedule CT-40PNR with a Form IT-40PNR).

## Duplicate Filing

This usually occurs when a taxpayer files their return electronically and then sends DOR a paper copy “just to be safe,” or they send a copy of the return with their payment. After a duplicate filing is identified, a DOR employee must go into the tax processing system to mark the second return as “informational only.” This does not cause a problem for the taxpayer, but it does slow down processing of returns and payments.

## Payment Documentation Issues

Each year, tens of thousands of checks are submitted to DOR without the necessary identifying information. The majority of these are generated by third-party bill pay services which do not have a copy of the payment voucher needed (in addition to the check) for proper processing. Taxpayers are encouraged to use the appropriate electronic payment method through DOR. It is efficient, cost-effective and helps to reduce the likelihood of a payment being misapplied.

Taxpayers who electronically file a tax return and wish to pay by mail should not send a paper copy of the tax return along with their check. Please use the appropriate payment voucher and document the taxpayer(s) names, Social Security numbers and tax year on the check.

Use of non-DOR returns or coupons increases the likelihood of processing errors and misapplied payments. Examples include, but are not limited to: sending the cover sheet from Turbo Tax with a payment; handwritten notes with a check; and, vouchers missing the scan line. Do not use someone else’s voucher with the original person’s name marked out and written or typed over; the scanner reads the scan line and will use the original taxpayer’s information, not what is written on the form or voucher.

## Save and Make Copies

Taxpayers should have and keep a printed copy of their return and all relevant paperwork.

## Accepted/Rejected Returns

Check online to ensure that electronically-filed returns were accepted and to avoid any extra delays. Taxpayers can check the status of their refund online at [dor.in.gov/4339.htm](http://dor.in.gov/4339.htm).

## Indiana Freefile

*INfreefile* will continue for the 2020 individual income tax season. Multiple vendors offer state and federal tax preparation for free for qualified taxpayers.

*INfreefile* offers many advantages to both the state and Indiana taxpayers:

1. A mature and robust set of systems provided by multiple vendors allows taxpayers to file both federal and Indiana taxes together through one portal.
2. These services are free to qualified Indiana taxpayers based on negotiated rules. Details on the vendors and the qualifications of this free service are available at [freefile.dor.in.gov](http://freefile.dor.in.gov).
3. Electronic filing of individual tax returns provides taxpayers with faster service, especially when refunds are due.
4. *INfreefile* supports EIC filing and makes it much quicker and easier than ever.
5. More information is available at [freefile.dor.in.gov](http://freefile.dor.in.gov).

## Payment Information

---

Volunteers cannot take payment of tax owed by their clients. Payment plans are available for those who qualify. For more information, please visit [dor.in.gov/6389.htm](http://dor.in.gov/6389.htm).

### Online Payment Portals

The best way for your client to pay taxes owed is electronically. The following are DOR's online payment options.

#### DORpay:

[dorpay.dor.in.gov](http://dorpay.dor.in.gov)

DORpay may be used to submit individual estimated tax payments and can be used to schedule a payment up to 90 days in advance. DORpay offers a Quick Step Guide for easy start-up at [dor.in.gov/reference/files/dorpay-guide.pdf](http://dor.in.gov/reference/files/dorpay-guide.pdf).

#### INtax Pay:

[intaxpay.in.gov](http://intaxpay.in.gov)

Individuals who have received a bill after the tax season ends may be able to set up a payment plan for an individual liability online. The taxpayer must have the case number found on the bill and owe more than \$100. Additional qualifications and information are available on the INtax Pay homepage.

#### INTIME:

[intime.dor.in.gov](http://intime.dor.in.gov)

DOR is embarking upon a four-year modernization of Indiana's tax processing system, known as Project NextDOR. The project consists of four separate rollouts covering specific tax types over the next four years. Rollout 1 successfully launched on Sept. 3, 2019.

A feature of this modernization effort is the Indiana Taxpayer Information Management Engine (INTIME). This is DOR's new, 24/7, self-service e-portal enabling businesses and individuals to view account information and correspondence online, register tax accounts, file and pay their taxes online. INTIME currently offers functionality for designated tax types in Rollout 1. **INTIME will offer e-services for individual filers beginning in September 2021.** Stay tuned for more information.

## Mailing Instructions

If your client owes and wishes to pay by mail, they can submit a check or money order. If your client does pay via check, be sure they include the proper payment form, the tax year and their Social Security number (SSN) or individual taxpayer identification number (ITIN). If the return is e-filed, do not include a copy of the tax return with payment.

Mailing instructions for individual income tax returns are determined by payment status:

- If enclosing payment, mail to:
  - Indiana Department of Revenue, P.O. Box 7224, Indianapolis, IN 46207-7224
- Mail all other returns to:
  - Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040

Correspondence regarding individual tax issues should be mailed to Indiana Department of Revenue, P.O. Box 7207, Indianapolis, IN 46207-7207.

## Additional Resources

---

If you are a volunteer and have preparation questions, you may call (317) 233-4017 and a tax analyst will be happy to assist you.

### Volunteer Website

For more information and additional resources, visit DOR's volunteer website at [dor.in.gov/4486.htm](http://dor.in.gov/4486.htm).

### 2019 Tax Year Forms and Schedules

Forms and instructions will be available online on or after Dec. 1, 2019, at [dor.in.gov/6524.htm](http://dor.in.gov/6524.htm).

### Where's My Refund?

There are several ways to check the status of a refund. You will need to know the exact amount of the refund and the Social Security number entered on the tax return. Then, do one of the following:

- Call (317) 233-4018 for automated refund information.
- Go to [dor.in.gov/4339.htm](http://dor.in.gov/4339.htm) and click on: Get Started.
- Call (317) 232-2240 Monday through Friday, from 8 a.m. to 4:30 p.m. EST, and a customer service representative will assist you.

### Latino Outreach

If you need to speak with a bilingual tax assistant at DOR's call center, you can call (317) 232-2240 Monday - Friday, 8 a.m. to 4:30 p.m. EST. Select option 2.

## Contact Other States' Department of Revenue

---

If a client has income taxed by both Indiana and another state, you may have to file a tax return with the other state's revenue department. Below is current contact information for neighboring revenue departments.



### Illinois Department of Revenue

101 West Jefferson Street  
Springfield, IL 62794-9010  
Website: [www2.illinois.gov/rev](http://www2.illinois.gov/rev)

Taxpayer Assistance: (800) 732-8866  
Forms Order Line (24 hours): (800) 356-6302



### Kentucky Department of Revenue

501 High Street  
Frankfort, KY 40601  
Website: [revenue.ky.gov](http://revenue.ky.gov)

Taxpayer Assistance: (502) 564-4581  
Forms Order Line: (502) 564-3658



### Michigan Department of Treasury

Michigan Department of Treasury  
Lansing, MI 48922  
Website: [michigan.gov/treasury](http://michigan.gov/treasury)

Taxpayer Assistance: (517) 636-4486  
Forms Order Line: (517) 636-4486



### Ohio Department of Taxation

4485 Northland Ridge Boulevard  
Columbus, OH 43229  
Website: [tax.ohio.gov](http://tax.ohio.gov)

Taxpayer Assistance: (800) 282-1780  
Forms Order Line: (800) 282-1782

## District Offices

---

### Indianapolis (Central Office)

Indiana Government Center North,  
100 N. Senate Ave., Room N105  
Indianapolis, IN 46204  
(317) 232-2240  
(317) 232-1843 (fax)

### Bloomington

1531 S. Curry Pike, Suite 400  
Bloomington, IN 47403  
(812) 339-1119  
(812) 330-1804 (fax)

### Clarksville

1200 Madison St., Suite E.  
Clarksville, IN 47131  
(812) 282-7729  
(812) 282-0574 (fax)

### Columbus

3520 W. Two Mile House Rd.  
Columbus, IN 47201  
(812) 376-3049  
(812) 372-7368 (fax)

### Evansville

500 S. Green River Rd.  
Goodwill Building, Suite 202  
Evansville, IN 47715  
(812) 479-9261  
812) 471-8189 (fax)

### Fort Wayne

7230 Engle Rd., Suite 314  
Fort Wayne, IN 46804  
(260) 436-5663  
(260) 434-1380 (fax)

### Kokomo

124 W. Superior St.  
Kokomo, IN 46901  
(765) 457-0525  
(765) 452-0559 (fax)

### Lafayette

100 Executive Dr., Suite B  
Lafayette, IN 47905  
(765) 448-6626  
(765) 448-2760 (fax)

### Merrillville

1411 E. 85th Ave. Merrillville, IN 46410  
(219) 769-4267  
(219) 769-9363 (fax)

### Muncie

3640 N. Briarwood Ln., Suite 5  
Muncie, IN 47304  
(765) 289-6196  
(765) 286-7346 (fax)

### South Bend

105 E. Jefferson Blvd., Suite 350  
South Bend, IN 46601  
(574) 291-8270  
(574) 291-8658 (fax)

### Terre Haute

30 N. 8th St., 3rd Floor  
Terre Haute, IN 47807  
(812) 235-6046  
(812) 235-2352 (fax)

**Note:** Addresses and telephone numbers are subject to change. Visit [dor.in.gov/3390.htm](http://dor.in.gov/3390.htm) for a current list of district office locations and contact information.

## Appendix A State Questionnaire

### 2019 Indiana State Income Tax Return Electronic Filing Questionnaire

**Residency Information**

1. What Indiana County did you live in on Jan. 1, 2019? \_\_\_\_\_
2. What Indiana County did you work in on Jan. 1, 2019? \_\_\_\_\_
3. What Indiana County did your spouse live in on Jan. 1, 2019? \_\_\_\_\_
4. What Indiana County did your spouse work in on Jan. 1, 2019? \_\_\_\_\_

**Indiana Deduction Information**

5. Did you rent your home in 2019? Yes \_\_\_\_\_ \* No \_\_\_\_\_  
 \*If yes, answer the following questions:
  - How much rent did you pay per month? \$ \_\_\_\_\_
  - How many months during 2019 did you pay rent? \_\_\_\_\_
  - Landlord's Name/Address (if different from tax return):  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
  
6. Did you own/purchase your Indiana home in 2019? Yes \_\_\_\_\_ \* No \_\_\_\_\_  
 \*If yes, answer the following question:
  - What was the amount of Indiana property tax paid in 2019? \$ \_\_\_\_\_
  
7. Did you make a repayment in 2019 of any income that was reported taxable in a previous year?  
 \*If yes, answer the following question:
  - What was the amount of the 2019 repayment? \$ \_\_\_\_\_

**Miscellaneous Income Information**

8. Did you receive military pay? Yes \_\_\_\_\_ \* No \_\_\_\_\_  
 \*If yes, answer the following questions (see next page)
  - Did you receive Active Duty (AD), Retirement (R) or Survivor's Benefits (SB) pay?  
 AD \_\_\_\_\_ R \_\_\_\_\_ SB \_\_\_\_\_
  - If you received military retirement pay, were you at least 60 years of age by 12/31/2019?  
 Yes \_\_\_\_\_ No \_\_\_\_\_
  - Are you a surviving spouse who received military retirement pay during 12/31/2019?  
 Yes \_\_\_\_\_ No \_\_\_\_\_
  
9. Were you a member of a military reserve component or the Indiana National Guard?  
 \*If yes, answer the following questions:
  - Were you deployed or mobilized for full service during 2019?  
 Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, date mobilized \_\_\_\_\_
  - Was your Indiana National Guard unit federalized during 2019?  
 Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, date federalized \_\_\_\_\_

**Refund Information**

10. If you are getting a refund would you like to have it Direct Deposited?  
 Yes \_\_\_\_\_ \* No \_\_\_\_\_

\*If yes, will any of your refund go to an account outside the United States?  
 Yes \_\_\_\_\_ No \_\_\_\_\_

**Personal Representative for your 2019 Indiana Tax Return**

(Person you are giving permission to DOR to speak to about your 2019 tax return.)

Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Mailing Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_







**Unified Tax Credit for the Elderly**  
**Married Claimants Must File Jointly**

**2019**  
**Due April 15, 2020**

|  |         |                 |                                 |  |         |  |
|--|---------|-----------------|---------------------------------|--|---------|--|
| Your first name                                    | Initial | Last name       | Your Social Security Number     |  |         |  |
| Spouse's first name                                | Initial | Last name       | Spouse's Social Security Number |  |         |  |
| Present address (number and street or rural route) |         |                 | Taxpayer's date of death        |  |         |  |
| City or Town                                       |         |                 | Spouse's date of death          |  |         |  |
| State  |         | Zip/Postal code | M M D D                         |  | M M D D |  |

1. Check box if you were age 65 or older by Dec. 31, 2019  Check box if spouse was age 65 or older by Dec. 31, 2019
2. Were you a resident of Indiana for six months or more during 2019?  Yes  No
3. Was your spouse a resident of Indiana for six months or more during 2019?  Yes  No

**Determine Your Income**

Certain income, such as Social Security, veteran's disability pensions and life insurance proceeds, should **not** be entered on this form. Enter all other income received by you and your spouse during the tax year. **Complete all spaces.** If you had no income from any of the sources listed below, place a zero (-0-) in the space provided. **Round all entries.**

|  |   |    |
|--|---|----|
| A. Wages, salaries, tips and commissions, unemployment compensation, etc.....  | A | 00 |
| B. Dividend and interest income.....   | B | 00 |
| C. Net gain or loss from rental income, business income, etc.....              | C | 00 |
| D. Pensions or annuities ( <b>Do not enter Social Security benefits</b> )..... | D | 00 |
| E. <b>Total income</b> (Add Lines A through D and enter the total here).....   | E | 00 |
| F. <b>Your Refund</b> (See chart on back to figure your refund).....           | F | 00 |

G. **Direct Deposit** (1) Routing Number  (3)  Checking (4)  Savings

(2) Account Number

(5) Place an "X" in the box if refund will go to an account outside the United States.

Under penalty of perjury, I (we) have examined this return and to the best of my (our) knowledge and belief, it is true, complete, and correct and that I am (we are) **not** required to file an Indiana income tax return.

|  |            |  |            |
|--|------------|--|------------|
| Your Signature _____   | Date _____ | Spouse's Signature _____                                     | Date _____ |
| Daytime Telephone Number <input type="text"/>  |            | Paid Preparer: Firm's Name (or yours if self-employed) _____ |            |
| I authorize the department to discuss my return with my personal representative <input type="checkbox"/> Yes <input type="checkbox"/> No |            | <input type="checkbox"/> PTIN <input type="text"/>           |            |
| If yes, complete the information below.  |            | Personal Representative's Name (please print) _____          |            |
| Telephone number <input type="text"/>  |            | Address _____  |            |
| Address _____  |            | City _____   |            |
| City _____   |            | State _____ Zip Code _____                                   |            |
| State _____ Zip Code _____   |            | State _____ Zip Code _____                                   |            |

**SAMPLE**

**New!**

- The filing due date for this form has changed to April 15, 2020.
- You cannot file this form if you have an **extension of time to file**. Instead, you must file and claim this credit on Form IT-40.
- You must file no later than three years after the filing due date to be eligible to claim a refund on this form.

The Unified Tax Credit for the Elderly is available to individuals age 65 or over with taxable income of less than \$10,000. If your income on Line E is less than the amounts on the chart below, you are eligible to claim this credit on this form. If it is more, then you must file Form IT-40 to claim the credit. **Do not** file Form SC-40 if you are required to file Form IT-40.

**Who may use this form to claim the Unified Tax Credit for the Elderly?**

You may be able to claim a credit if you and/or your spouse meet the following requirements:

- You and/or your spouse must have been age 65 or older by Dec. 31, 2019;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for at least six months during 2019; and
- You and/or your spouse must not have been in prison 180 days or more during 2019.

You may file this form if you meet **all** the above requirements, **and**

- You are single or widowed and your income on Line E is under \$2,500\*; **or**
- You are married, and only one person is age 65 or older, and your income on Line E is less than \$3,500\*; **or**
- You are married, both of you are age 65 or older, and your income on Line E is less than \$5,000\*.

Complete Lines A through E on the front of this form. Then, compare the Line E amount to the amounts on the chart below based on your filing status and age. This will give you your refund amount.

**\*Important.** If your income is more than these amounts, **do not** file this form. Instead, you must file Form IT-40 (or IT-40PNR if you are not a full-year resident), and claim the credit on that form.

**Note:** If a spouse dies before this return is filed, the surviving spouse can claim this credit by filing a joint return. A copy of the death

certificate must be attached to the tax return to verify the date of death. However, if a taxpayer dies and does not have a surviving spouse, the estate **cannot** claim the credit on behalf of the deceased taxpayer.

**Direct deposit**

You may have your refund directly deposited in your checking or savings account.

The **routing number** is nine digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number.

The **account number** can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank.

Check the appropriate box for the type of account to which you are making your deposit, and if the refund will go to an account outside the United States.

**Personal Representative Information**

If you complete this area, you are authorizing the department to be in contact with someone other than you (e.g. paid preparer, relative or friend, etc.) concerning information about this tax return. After your return is filed, the department will communicate primarily with your designated personal representative.

**Note:** Your refund will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at <https://secure.in.gov/apps/dor/tax/refund/>, or call our automated information line at (317) 233-4018.

Please mail your claim for refund to:

Elderly Credit  
Indiana Dept. of Revenue  
P.O. Box 6103  
Indianapolis, IN 46206-6103

**Mail by April 15, 2020**

| Compare the Figure on Line E to the Chart Below: Enter <u>Your Refund Amount</u> on Line F. |   |   |   |  |   |
|---|---|---|---|--|---|
| Single or Widowed<br>65 or Older  |   | Married with only one person<br>65 or Older |   | Married with both persons<br>65 or Older |   |
| <u>If Line E is:</u>  | <u>Your Refund Amount is:</u>               | <u>If Line E is:</u>                        | <u>Your Refund Amount is:</u>               | <u>If Line E is:</u>                     | <u>Your Refund Amount is:</u>               |
| 0-\$999.99  | \$100.00                                    | 0-\$999.99                                  | \$100.00                                    | 0-\$999.99                               | \$140.00                                    |
| \$1,000-\$2,499.99  | \$50.00                                     | \$1,000-\$2,999.99                          | \$50.00                                     | \$1,000-\$2,999.99                       | \$90.00                                     |
| \$2,500 or Over   | You <u>must</u> file form IT-40 or IT-40PNR | \$3,000-\$3,499.99                          | \$40.00                                     | \$3,000-\$4,999.99                       | \$80.00                                     |
|   |   | \$3,500 or Over                             | You <u>must</u> file form IT-40 or IT-40PNR | \$5,000 or Over                          | You <u>must</u> file Form IT-40 or IT-40PNR |

**SAMPLE**

## Appendix C Instructions

Following are the instructions for the Military Retirement and/or Survivor's Benefits Deduction from the 2019 IT-40 Instruction Booklet.

### Military Retirement Income and/or Survivor's Benefits Deduction 632

The income on line 1 of Form IT-40 may include military retirement income and/or survivor's benefits. If it does, you (and/or your spouse, if married filing jointly and both qualify) may be eligible to take this deduction.

Beginning in 2019, the \$6,250 maximum amount eligible to be deducted has increased. Individuals may be eligible to deduct up to \$6,250 of these benefits plus 25% of the amount received that exceeds \$6,250.

Use the worksheet below to figure your deduction.

### Military Retirement Income and/or Survivor's Benefits Deduction Worksheet

|   | <b>Round all entries</b> |
|---|--------------------------|
| <b>Step 1</b> Add together your military retirement income and survivor's benefits ...  | \$ _____                 |
| <b>Step 2</b> Is the amount on Step 1 greater than \$6,250?   |                          |
| A. No. STOP. The amount on Step 1 is your deduction. Enter on Schedule 2, under line 11, using code 632                             |                          |
| B. Yes. Continue to Step 3.   |                          |
| <b>Step 3</b> Subtract \$6,250 from the amount on Step 1 .....  | \$ _____                 |
| <b>Step 4</b> Multiply the amount on Step 3 by 0.25 .....   | \$ _____                 |
| <b>Step 5</b> Add \$6,250 to the amount on Step 4. This is your deduction. Enter on Schedule 2, under line 11, using code 632 ..... | \$ _____                 |

If both you and your spouse received military retirement income and/or survivor's benefits, you may each claim the deduction. You must complete a separate worksheet to figure both deductions.

**Example:** Gabriel and Christina got married during the year. They are filing as married filing jointly. Gabriel received \$17,500 military retirement income during the year. Christina received \$13,000 military retirement benefits and \$8,000 in survivor's benefits. Here's how they will figure and report their deduction:

### Military Retirement Income and/or Survivor's Benefits Deduction Worksheet for Gabriel

|   | <b>Round all entries</b> |
|---|--------------------------|
| <b>Step 1</b> Add together Gabriel's military retirement income and survivor's benefits                 | \$ 17,500                |
| <b>Step 2</b> Is the amount on Step 1 greater than \$6,250?   |                          |
| A. No. STOP. The amount on Step 1 is your deduction. Enter on Schedule 2, under line 11, using code 632 |                          |
| B. Yes. Continue to Step 3.   |                          |
| <b>Step 3</b> Subtract \$6,250 from the amount on Step 1 .....  | \$ 11,250                |
| <b>Step 4</b> Multiply the amount on Step 3 by 0.25 .....   | \$ 2,813                 |
| <b>Step 5</b> Add \$6,250 to the amount on Step 4. This is Gabriel's deduction .....                    | \$ 9,063                 |

### Military Retirement Income and/or Survivor's Benefits Deduction Worksheet for Christina

|   | <b>Round all entries</b> |
|---|--------------------------|
| <b>Step 1</b> Add together Christina's military retirement income and survivor's benefits               | \$ 21,000                |
| <b>Step 2</b> Is the amount on Step 1 greater than \$6,250?   |                          |
| A. No. STOP. The amount on Step 1 is your deduction. Enter on Schedule 2, under line 11, using code 632 |                          |
| B. Yes. Continue to Step 3.   |                          |
| <b>Step 3</b> Subtract \$6,250 from the amount on Step 1 .....  | \$ 14,750                |
| <b>Step 4</b> Multiply the amount on Step 3 by 0.25 .....   | \$ 3,688                 |
| <b>Step 5</b> Add \$6,250 to the amount on Step 4. This is Christina's deduction.....                   | \$ 9,938                 |

Since both Gabriel and Christina are eligible for a deduction, add the amounts from Step 5 of both worksheets together and report the \$19,001 total on Schedule 2, under line 11, using code 632.

**Important:** you **must** enclose your military retirement income statement(s) and/or survivor's benefit statement(s) with the tax return if you are claiming this deduction.

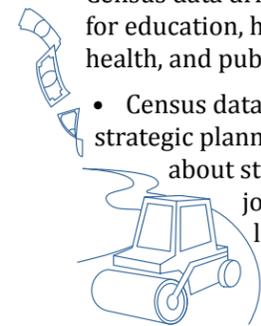
For more information about this deduction see Income Tax Information Bulletin #6 at [dor.in.gov/3650.htm](http://dor.in.gov/3650.htm).

# Why is it important for Hoosiers to fill out the census in 2020?

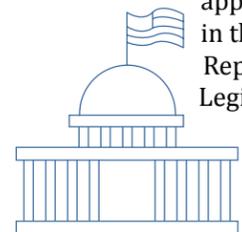
## Census Data Shapes Indiana's Future

### Hoosiers care because:

- Census data drives dollars for education, housing, health, and public safety.
- Census data impacts strategic planning decisions about statewide job training, location of new businesses, and public transportation projects.



- The U.S. Constitution mandates that census data apportion seats in the House of Representatives. Legislative and school districts are determined using census data.



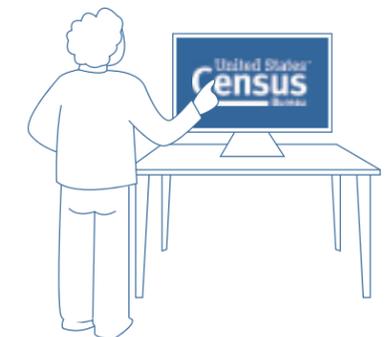
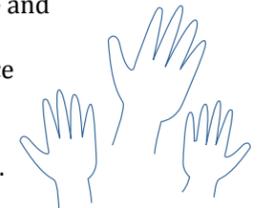
### Hoosiers feel secure filling out the census because:

- The Census Bureau is bound by Title 13 of the United States Code to protect individuals and businesses.
- The Census Bureau collects information to produce statistics. Personal information cannot be used against respondents by any government agency or court.
- Census Bureau employees are sworn to protect confidentiality. It is a felony for census workers or other Census Bureau employees to publish or distribute individual responses or other information that would identify an individual, business, or organization.



### It's easy for Hoosiers to take part because:

- We can respond by phone, internet, or mail.
- The Census Bureau ensures us data security in online response and language assistance for non-English speakers.
- We have opportunities to inform our communities to encourage an accurate count in 2020.

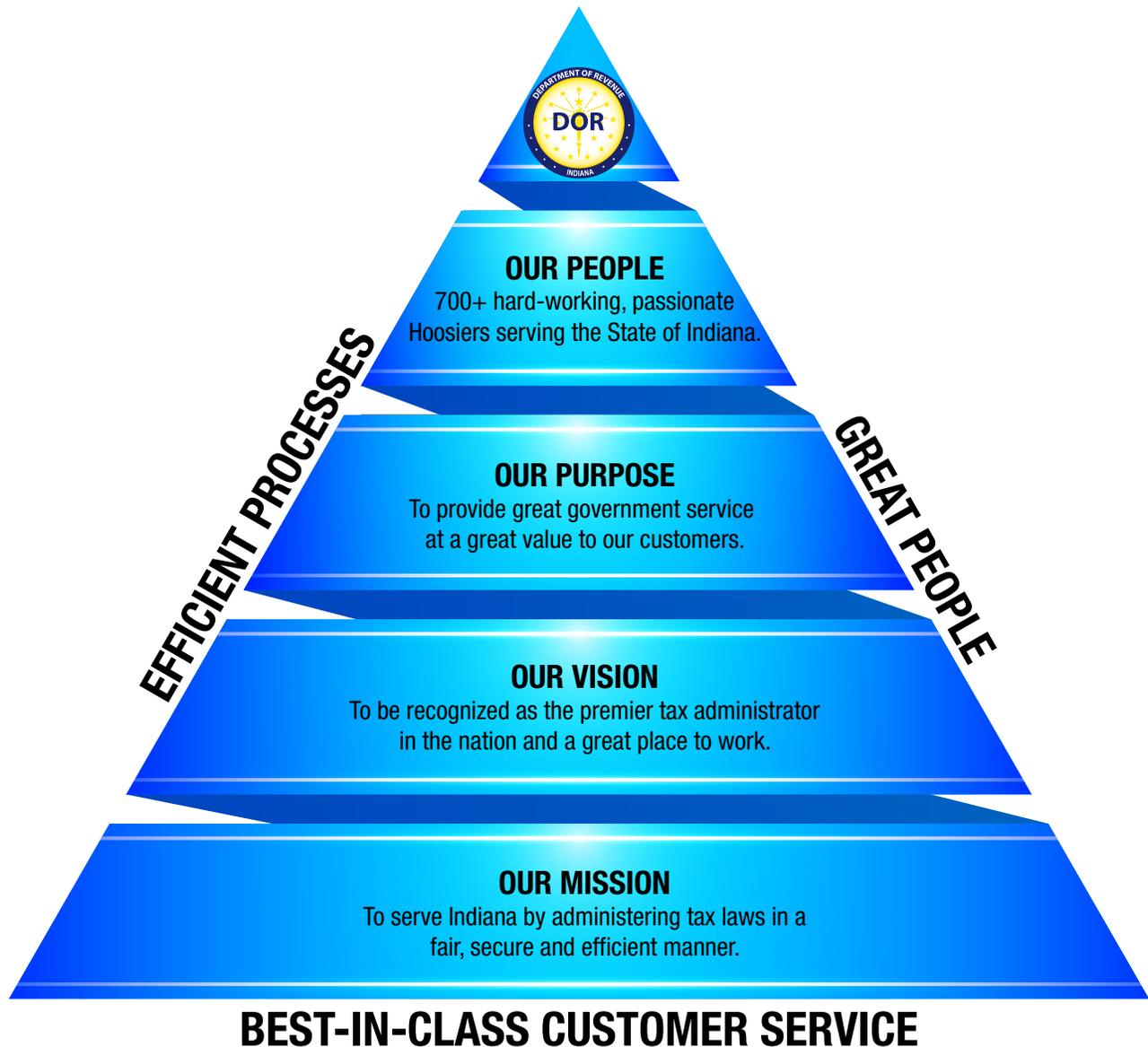


#HoosiersCountIN2020  
[www.census.indiana.edu](http://www.census.indiana.edu)

Shape your future  
START HERE > | United States<sup>®</sup>  
Census  
2020

# Department of Revenue Pyramid of Excellence

DOR's Pyramid of Excellence includes the agency's mission, vision and purpose, all of which were reengineered to capture the culture and brand DOR is building upon. This symbol is the compass for our organization.



## Employment Opportunities



DOR was recently named one of *IndyStar's* Top Workplaces for 2019, the first time a state government agency has landed this prestigious award. Visit [workforindiana.in.gov](http://workforindiana.in.gov) for information on the opportunities and benefits of public service and use the keyword "revenue" to find all DOR job openings.