Volunteer Handbook 2021 for the 2020 Filing Year
Table of Contents

Commissioner's 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 .................................................................................. 6
Choosing the Proper Indiana Tax Form - Quick Reference .......................................................... 7
State Residency Examples ......................................................................................................... 8
Additional State Residency Considerations ............................................................................... 9
Nine Steps to Completing an Indiana Tax Return ....................................................................... 11
Reminders ................................................................................................................................. 11
Payment Information .................................................................................................................. 14
Additional Resources ............................................................................................................... 15
District Office Locations ......................................................................................................... 16
Appendix A: State Questionnaire ............................................................................................... 17
Appendix B: Sample Forms ....................................................................................................... 19
Appendix C: Instructions ........................................................................................................... 27
Appendix D: Notes ..................................................................................................................... 29

The Volunteer Handbook 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 associations, colleges, businesses and civic groups. For more information visit dor.in.gov/business-tax/business-education-outreach-program or email 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.
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 2020 tax returns. Because of you, Indiana’s low-income, elderly and special-needs populations can receive the important assistance they need to file their taxes at no cost. All of us here at DOR thank you for your kindness and for helping your fellow Hoosiers. We hope this handbook will help make your job as a volunteer easier.

The DOR team is comprised of more than 700 Hoosiers who care deeply about what we do, why we do it and who we serve. Located in 13 physical locations around the great state of Indiana and select locations around the country, this team skillfully performs all the tax administration functions for 65 tax types. This team also serves millions of Hoosiers, hundreds of thousands of businesses and thousands of tax professionals – helping them meet their Indiana tax responsibilities.

I invite you to visit DOR’s website where you will find a wealth of information, self-help features and agency contact information. This is where you can also access our recently published FY20 annual report that tells more of the DOR story.

Our entire team thanks you for everything you do and for joining us in our mission to serve Indiana and all Hoosiers in the complex world of taxes. We are always here to help and look forward to working with you.

Stay safe,

Bob Grennes,
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) 232-2240, option 2
Online: dor.in.gov/tax-professionals/tax-professionals-inquiry

Indiana Individual Electronic Filing Questions
Phone: (317) 615-2550
Email: 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/tax-forms where they can get all Indiana individual tax form and instructions at their convenience. Forms and instruction booklets for the 2020 tax year will be available on or after Dec. 1, 2020, at dor.in.gov/tax-forms/2020-individual-income-tax-forms.

Stay Informed

Tax Bulletin


Tax Library
Access Information Bulletins relating to income and sales tax, Departmental Notices and more by visiting DOR’s Tax Library page at dor.in.gov/legal-resources/tax-library.

Subscribe Today!
DOR offers email subscriptions for Tax Bulletin, website updates, e-newsletters, most of DOR’s Tax Library sections and the Tax Talk blog. To receive these updates visit public.govdelivery.com/accounts/INDOR/subscribers/new and follow the registration steps.
Individual Income Tax Updates

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

COVID-19-Related Extensions and Changes
In response to the COVID-19 pandemic, in mid-March of 2020, the DOR team took quick action to ensure the safety of team members and customers, continue all necessary operations and offer additional assistance to Hoosiers. This included temporarily closing in-person services and transitioning as many jobs as possible to work efficiently from home settings. In addition, DOR extended several filing and payment due dates. While these deadlines have already passed, they may impact filing for the 2020 tax season. They include:

- Individual tax returns and payments originally due by April 15, 2020, were extended to July 15, 2020.
- Individual estimated payments originally due on April 15 or June 15, 2020, were extended to July 15, 2020.
- Corporate tax returns and payments originally due by April 15 were extended to July 15, 2020. Those originally due on May 15, June 15 or July 15, 2020 were extended to Aug. 17, 2020.
- Corporate estimated payments due on April 20, May 20 or June 22, 2020, were extended to July 15, 2020.
- The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, was extended to July 15, 2020.

DOR’s efforts and assistance to customers are continually evolving as the pandemic progresses. For the most up-to-date information about COVID-19-related procedures and tax impacts, visit dor.in.gov/coronavirus-information. As of the time of the Volunteer Handbook’s publication in November 2020, customers should be aware of DOR’s response efforts which are still in effect:

- Customers may continue scheduling in-person appointments at any of DOR’s district offices by visiting dor.in.gov/contact-us/dor-in-person-appointments.
- DOR has increased installment payment plan agreements from a 36-month limit to up to 60 months. The extended agreements are open to customers seeking new payment plans and those who need to modify existing ones. The new maximum payment plan length will remain in place until March 31, 2021, at which point, DOR will return to the previous payment plan structure, available at dor.in.gov/individual-income-taxes/payments-and-billing/payment-plans.

New Process for Injured Spouse Claims
A new line has been added to Schedule 7 of Form IT-40 & Schedule H of Form IT-40PNR, which married filing jointly (MFJ) taxpayers may use to indicate if they are filing as an injured spouse or a spouse who claims to not be liable for all or part of a tax liability. Filers who check the box on this line will be contacted to supply information to 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.

Paper filers marking the box on Schedule 7 or H and filing as an injured spouse should include a completed IN-40SP Worksheet with their return, available at dor.in.gov/tax-forms/miscellaneous-individual-forms. Paper filers claiming to not be liable for all or part of a tax liability should include the following information:

- Federal income tax return (Form 1040 or 1040-SR) for the year of the claim.
- All W-2 forms of both spouses and any other forms showing Indiana state/county income tax withheld.
- A detailed letter explaining the sources of their income and their spouse’s income, deductions, credits and any other information relevant to computing the liability.
- A copy of the Indiana tax return and all schedules for the applicable year(s).

Electronic filers marking this box will receive a letter from DOR indicating what steps need to be taken, since these filers cannot add attachments.
Indiana’s CollegeChoice 529 Education Savings Plan Credit
The 2020 tax year is the first year that both spouses can claim the credit when filing as married filing separately (MFS). If MFS, each spouse can claim maximum credit up to $500 or 20% of the spouse’s own contribution, whichever is less.

Additionally, Indiana has decoupled from the federal 529 education savings plan rules by not including qualified education loan repayments under Section 529(c)(9) of the Internal Revenue Code from the definition of “qualified higher education expenses.”

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 four years. For tax year 2020, the deduction has been expanded to the lesser of:

- the amount included in federal adjusted gross income (AGI) or
- $6,250 plus 50% of the amount received that exceeds $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.

Private School/Homeschool Deduction Clarification
Indiana allows qualified taxpayers to claim a $1,000 income tax deduction per homeschooled or private-school enrolled dependent. With many families engaging in virtual or remote learning due to the pandemic, DOR is clarifying that rules for this deduction prevent expenses of public-school enrollees from qualifying for the deduction, even in the presence of remote or distance education. Therefore, remote learning expenses for students enrolled in a public school are not eligible for the deduction.

Additional Tax Updates
For a complete listing of changes for 2020 and changes that go into effect in 2021 and beyond, please see: dor.in.gov/files/legislative-synopsis-2020.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.

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 2021, showing information for the 2021 Legislative Session. To locate information for the 2020 Legislative Session, click the Current 2021 Session drop-down menu, and select Archive 2020 Session, then follow Steps 3 and 4 above.
Additional Topics

Indiana Add-Backs
Taxpayers must complete a federal tax return, Form 1040 or 1040-SR (plus Forms 1040NR/1040NR-EZ if filed by U.S. nonresident aliens), 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, in fact 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/tax-forms/2020-individual-income-tax-forms beginning Dec. 1, 2020) for specific add-back instructions and how the elimination of these add-backs might impact a state tax filing.

Claiming Both 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 2020. 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).
Due Dates for Individual Income Tax Filers

<table>
<thead>
<tr>
<th>Date</th>
<th>Form Type/Payment/Filing Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/15/21</td>
<td>Farmer/fisherman 2/3rd rule: only on estimated payment due IT-40ES/ES-40: 4th estimated installment payment due</td>
</tr>
<tr>
<td>02/01/21</td>
<td>File 2020 IND return, pay all tax due, no 4th installment payment due</td>
</tr>
<tr>
<td>03/01/21</td>
<td>Farmer/fisherman 2/3rd rule: file 2020 return/pay all tax due by March 1, no estimated tax due</td>
</tr>
<tr>
<td>04/15/21</td>
<td>Filing due date for: 2020 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9 (extension of time to file) IT-40ES/ES-40: 1st estimated tax installment payment due</td>
</tr>
<tr>
<td>06/15/21</td>
<td>IT-40ES/ES-40: 2nd estimated tax installment payment due</td>
</tr>
<tr>
<td>09/15/21</td>
<td>IT-40ES/ES-40: 3rd estimated tax installment payment due</td>
</tr>
<tr>
<td>11/14/21</td>
<td>IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)</td>
</tr>
<tr>
<td>01/18/22</td>
<td>IT-40ES/ES-40: 4th estimated tax installment payment due</td>
</tr>
</tbody>
</table>

See [in.gov/dor/individual-income-taxes/filing-my-taxes/tax-filing-deadlines](in.gov/dor/individual-income-taxes/filing-my-taxes/tax-filing-deadlines) for additional information.

Choosing the Proper Indiana Tax Form – Quick Reference

**IT-40** – Full-year resident

**SC-40** – Indiana resident for more than six months who is age 65 or older by Dec. 31, 2020, 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 are 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, 2020, 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 Indiana homeowner’s property tax deduction next year.

Full-Year Nonresident
Vincent Walls lived in Mount Vernon, Illinois, but worked in Evansville, Indiana, throughout 2020. 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 pages 7 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.

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 1040/1040-SR, Line 5b and/or Line 6b, the same amount should be deducted on Form IT-40, Schedule 2, Line 5 and/or Line 6.

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 Hamilton 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 Butler 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 considered, 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 Lantz 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 on any Indiana-source income.

****A note about county residency****

An individual may be subject to county tax in Indiana even though they are 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 they have 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 their vehicle;
- if none of the above apply, then where the individual spends most of their 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. If filing by paper, enclose the state copies of the W-2 forms and 1099s, as well as any other form showing Indiana taxes withheld.
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/online-services/dorpay-tax-and-bill-payment.**
9. If filing by paper, the filing address may be found in the 2020 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 taxpayer’s exemptions.

**Please see “Payment Documentation Issues” on page 13 for more information.

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 DOR 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/individual-income-taxes/change-my-address.

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/tax-forms to find Indiana individual income tax forms and schedules for 2020. To see a list of certified software developers, visit dor.in.gov/tax-professionals/certified-software-developers.

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 14 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, etc.) 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 direct deposit account numbers entered.

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 process those forms quickly and efficiently. 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 department 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 other 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 and 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 e-filed returns were accepted and to avoid any extra delays. Taxpayers can check the status of their refund online at dor.in.gov/individual-income-taxes/check-the-status-of-your-refund.

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 allow taxpayers to file both federal and Indiana taxes together through one system.
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 at 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.
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/individual-income-taxes/payments-and-billing/payment-plans.

Online Payment Portals
The best way to pay taxes owed is electronically. The following are DOR’s online payment options.

**DORpay:**
- 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/files/dorpay-guide.pdf.

**INtax Pay:**
- 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
  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 launched Sept. 3, 2019 and Rollout 2 launched Sept. 8, 2020.

  The biggest feature of this modernization effort is the Indiana Taxpayer Information Management Engine (INTIME), which enables Hoosiers to manage their taxes in one location, 24/7. INTIME currently provides corporate tax customers and business customers with sales and withholding tax accounts the ability to view account information and correspondence online, register tax accounts and file and pay taxes online. **Beginning September 2021, INTIME will offer e-services to individual filers.** Visit dor.in.gov/project-nextdor for the most up-to-date information on this project.

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 the check is for 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) 232-2240 and select option 2 or call (800) 462-6320 and a tax analyst will be happy to assist you.

Volunteer Website
For more information and additional resources, visit dor.in.gov/tax-professionals/volunteer-tax-preparers.

2020 Tax Year Forms and Schedules
Forms and instructions will be available online on or after Dec. 1, 2020, at dor.in.gov/tax-forms/2020-individual-income-tax-forms.

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:

- Go to dor.in.gov/individual-income-taxes/check-the-status-of-your-refund and click: Get Started.
- Call (317) 232-2240 for automated refund information. You may also call this number Monday through Friday, from 8 a.m. to 4:30 p.m. EST for assistance from a live customer service representative.

Latino Outreach
If you need to speak with a bilingual tax assistant at DOR’s call center, you can call (317) 232-2240 Monday through Friday, 8 a.m. to 4:30 p.m. EST. Select option 1.

Contact Other States Revenue Agencies
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 agency. Below is current contact information for neighboring revenue agencies.

**Illinois Department of Revenue**
- Website: [www2.illinois.gov/rev](http://www2.illinois.gov/rev)
- 101 West Jefferson Street
- Springfield, IL 62794-9010
- Taxpayer Assistance: (800) 732-8866
- Forms Order Line (24 hours): (800) 356-6302
- Additional Information: [www2.illinois.gov/rev/Pages/Taxpayer-Phone-System-Information.aspx](http://www2.illinois.gov/rev/Pages/Taxpayer-Phone-System-Information.aspx)

**Kentucky Department of Revenue**
- Website: [revenue.ky.gov](http://revenue.ky.gov)
- 501 High Street
- Frankfort, KY 40601
- Taxpayer Assistance: (502) 564-4581
- Forms Order Line: (502) 564-3658
- Additional Information: [revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx](http://revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx)

**Michigan Department of Treasury**
- Website: [michigan.gov/treasury](http://michigan.gov/treasury)
- Michigan Department of Treasury
- Lansing, MI 48922
- Taxpayer Assistance: (517) 636-4486
- Forms Order Line: (517) 636-4486
- Additional Information: [michigan.gov/treasury/0,4679,7-121--8483--,00.html](http://michigan.gov/treasury/0,4679,7-121--8483--,00.html)

**Ohio Department of Taxation**
- Website: [tax.ohio.gov](http://tax.ohio.gov)
- 4485 Northland Ridge Boulevard
- Columbus, OH 43229
- Taxpayer Assistance: (800) 282-1780
- Forms Order Line: (800) 282-1782
District Offices

DOR’s District Offices are open from 8 a.m. to 4:30 p.m. Monday through Friday. This information is subject to change. Check dor.in.gov/contact-us/district-office-contact-info for the most up-to-date listings.

DOR encourages you to schedule an appointment when visiting one of the 12 district offices. You may find more information about in-person visit procedures and schedule an appointment online at in.gov/dor/contact-us/dor-in-person-appointments.

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

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

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

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

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

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

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

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

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

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

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

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

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 47129
(812) 282-7729
(812) 282-0574 (fax)

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

State Questionnaire
2020 Indiana State Income Tax Return Electronic Filing Questionnaire

Residency Information

1. What Indiana County did you live in on Jan. 1, 2020? ________________________________
2. What Indiana County did you work in on Jan. 1, 2020? ________________________________
3. What Indiana County did your spouse live in on Jan. 1, 2020? __________________________
4. What Indiana County did your spouse work in on Jan. 1, 2020? __________________________

Indiana Deduction Information

5. Did you rent your home in 2020? Yes* ______ No ______
   * If yes, answer the following questions:
     • How much rent did you pay per month? $ ________________
     • How many months during 2020 did you pay rent? ________________________
     • Landlord’s Name/Address (if different from tax return):

6. Did you own/are buying your Indiana home in 2020? Yes* ______ No ______
   * If yes, answer the following question:
     • What was the amount of Indiana property tax paid in 2020? $ ________________

7. Did you make a repayment in 2020 of any income that was reported taxable in a previous year?
   Yes* ______ No ______
   * If yes, answer the following question:
     • What was the amount of the 2020 repayment? $ ________________

Miscellaneous Income Information

8. Did you receive military pay? Yes* ______ No ______
   * If yes, answer the following question:
     • Were you receiving Active Duty (AD), Retirement (R) and/or Survivor’s Benefits (SB) pay?
       AD ___ R ___ SB ___

9. Were you a member of a military reserve component or the Indiana National Guard? Yes* ______ No ______
   * If yes, answer the following questions:
     • Were you deployed or mobilized for full service during 2020?
       Yes ______ No ______ If yes, date mobilized ________
     • Was your Indiana National Guard unit federalized during 2020?
       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 2020 Indiana Tax Return

(Person you are giving permission to DOR to speak to about your 2020 tax return.)

Name ___________________________________________ Phone Number ________________________

Mailing Address ________________________________________________________________

______________________________________________________________________________
Indiana Full-Year Resident Individual Income Tax Return

2020

Due April 15, 2021

If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY):

from: [ ] [ ] [ ] to: [ ] [ ] [ ]

Place “X” in box if amending

Your Social Security Number [ ] [ ] [ ]

Spouse’s Social Security Number [ ] [ ] [ ]

Place “X” in box if applying for ITIN

Your first name Initial Last name Suffix

If filing a joint return, spouse’s first name Initial Last name Suffix

Present address (number and street or rural route)

Place “X” in box if you are married filing separately.

City [ ] [ ] [ ] State [ ] Zip/Postal code

Foreign country 2-character code (see instructions)

[ ]

Enter below the 2-digit county code numbers (found on the back of Schedule CT-40) for the county where you lived and worked on January 1, 2020.

County where you lived [ ] County where you worked [ ]

County where spouse lived [ ] County where spouse worked [ ]

Round all entries

1. Enter your federal adjusted gross income from your federal income tax return, Form 1040 or Form 1040-SR, line 11

Federal AGI 1 [ ] [ ]

2. Enter amount from Schedule 1, line 7, and enclose Schedule 1

Indiana Add-Backs 2 [ ] [ ]

3. Add line 1 and line 2

Indiana Deductions 3 [ ] [ ]

4. Enter amount from Schedule 2, line 12, and enclose Schedule 2

Indiana Exemptions 4 [ ] [ ]

5. Subtract line 4 from line 3

Indiana Adjusted Gross Income 5 [ ] [ ]

6. You must complete Schedule 3. Enter amount from Schedule 3, line 6, and enclose Schedule 3

Indiana Exemptions 6 [ ] [ ]

7. Subtract line 6 from line 5

Indiana Adjusted Gross Income 7 [ ] [ ]

8. State adjusted gross income tax: multiply line 7 by 3.23% (.0323)

(If answer is less than zero, leave blank) 8 [ ] [ ]

9. County tax. Enter county tax due from Schedule CT-40

(If answer is less than zero, leave blank) 9 [ ] [ ]

10. Other taxes. Enter amount from Schedule 4, line 4 (enclose sch.)

Indiana Taxes 10 [ ] [ ]

11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back

Indiana Taxes 11 [ ] [ ]

[ ] [ ] [ ]
12. Enter credits from Schedule 5, line 10 (enclose schedule) ____________ $0.00

13. Enter offset credits from Schedule 6, line 8 (enclose schedule) ____________ $0.00

14. Add lines 12 and 13 ____________________________________________________________________________ Indiana Credits ____________ $0.00

15. Enter amount from line 11 ____________________________________________________________________________ Indiana Taxes ____________ $0.00

16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) ____________ $0.00

17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16 ____________ $0.00

18. Subtract line 17 from line 16 ____________________________________________________________________________ Overpayment ____________ $0.00

19. Amount from line 18 to be applied to your 2021 estimated tax account (see instructions).
   Enter your county code county tax to be applied ____________ $a ____________ $0.00
   Spouse’s county code county tax to be applied ____________ $b ____________ $0.00
   Indiana adjusted gross income tax to be applied ____________ $c ____________ $0.00
   Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) ____________ $19d ____________ $0.00

20. Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A ____________ $20 ____________ $0.00

21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 ____________ $21 ____________ $0.00

22. Direct Deposit (see instructions)
   a. Routing Number ________________________________________________________________________
   b. Account Number ________________________________________________________________________
   c. Type: ____________ Checking ____________ Savings ____________ Hoosier Works MC
   d. Place an “X” in the box if refund will go to an account outside the United States [ ]

23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions) ____________________________________________________________________________ $23 ____________ $0.00

24. Penalty if filed after due date (see instructions) ____________________________________________________________________________ $24 ____________ $0.00

25. Interest if filed after due date (see instructions) ____________________________________________________________________________ $25 ____________ $0.00

26. Amount Due: Add lines 23, 24 and 25 ____________________________________________________________________________ Amount You Owe ____________ $26 ____________ $0.00

Do not send cash. Please make your check or money order payable to: Indiana Department of Revenue. Credit card payers must see instructions.

Sign and date this return after reading the Authorization statement on Schedule 7. You must enclose Schedule 7.

_________________________________________ Date
Your Signature

_________________________________________ Date
Spouse’s Signature

• 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.
If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY): from: to:

Place "X" in box if amending

Your Social Security Number

Spouse’s Social Security Number

Place "X" in box if applying for ITIN

Your first name Initial Last name Suffix

If filing a joint return, spouse’s first name Initial Last name Suffix

Present address (number and street or rural route)

City State Zip/Postal code

Foreign country 2-character code (see instructions)

Enter below the 2-digit county code numbers (found on the back of Schedule CT-40PNR) for the county where you lived and worked on January 1, 2020.

County where you lived County where you worked County where spouse lived County where spouse worked

Round all entries

1. Complete Schedule A first. Enter here the amount from Section 3, line 36B, and enclose Schedule A Indiana Income 1 00

2. Enter amount from Schedule B, line 6, and enclose Schedule B Indiana Add-Backs 2 00

3. Add line 1 and line 2 Indiana Deductions 4 00

4. Enter amount from Schedule C, line 12, and enclose Schedule C Indiana Deductions 4 00

5. Subtract line 4 from line 3 Indiana Exemptions 6 00

6. You must complete Schedule D. Enter amount from Schedule D, line 8, and enclose Schedule D Indiana Adjusted Gross Income 7 00

7. Subtract line 6 from line 5 Indiana Adjusted Gross Income 7 00

8. State adjusted gross income tax: multiply line 7 by 3.23% (.0323) (if answer is less than zero, leave blank) 8 00

9. County tax. Enter county tax due from Schedule CT-40PNR (if answer is less than zero, leave blank) 9 00

10. Other taxes. Enter amount from Schedule E, line 5 (enclose sch.) 10 00

11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back Indiana Taxes 11 00
12. Enter credits from Schedule F, line 10 (enclose schedule) __________ 12 __________
13. Enter offset credits from Schedule G, line 8 (enclose schedule) __________ 13 __________
14. Add lines 12 and 13 ________________________________ Indiana Credits __________
15. Enter amount from line 11 ________________________________ Indiana Taxes __________
16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) __________
17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16 __________
18. Subtract line 17 from line 16 ________________________________ Overpayment __________
19. Amount from line 18 to be applied to your 2021 estimated tax account (see instructions).
   Enter your county code __________ county tax to be applied __________ $ __________
   Spouse’s county code __________ county tax to be applied __________ $ __________
   Indiana adjusted gross income tax to be applied __________ $ __________
   Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) __________
20. Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A __________________________
21. **Refund:** Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions **Your Refund** __________
22. **Direct Deposit** (see instructions)
   a. Routing Number ________
   b. Account Number ________
   c. Type: ________Checking ________Savings ________Hoosier Works MC
   d. Place an “X” in the box if refund will go to an account outside the United States __________
23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions) ________________________________
24. Penalty if filed after due date (see instructions) ________________________________
25. Interest if filed after due date (see instructions) ________________________________
26. **Amount Due:** Add lines 23, 24 and 25 ________________________________ **Amount You Owe** __________
   Do not send cash. Please make your check or money order payable to: Indiana Department of Revenue. Credit card payers must see instructions.

**Sign and date this return after reading the Authorization statement on Schedule H. You must enclose Schedule H (both pages).**

<table>
<thead>
<tr>
<th>Your Signature</th>
<th>Date</th>
<th>Spouse’s Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

- 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.
Your Social Security Number __________________________  Spouse’s Social Security Number __________________________

Your first name Initial Last name Suffix  
If filing a joint return, spouse’s first name Initial Last name Suffix 

Present address (number and street or rural route) __________________________  
City __________________________ State __________________________ Zip/Postal code __________________________

If any individual listed above died during 2020, enter date of death below (MMDD).

Your State of Residence: Check the appropriate box to indicate your state of residence for 2020.

- Kentucky  
- Michigan  
- Ohio  
- Pennsylvania  
- Wisconsin

Important: You must file Form IT-40PNR if you have Indiana riverboat winnings.

Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 2020.

<table>
<thead>
<tr>
<th>Read Instructions First</th>
<th>Yours (A)</th>
<th>Spouse's (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Enter gross income from your Indiana employment ..................</td>
<td>1A 00</td>
<td>1B 00</td>
</tr>
<tr>
<td>2. Allowable deductions: attach federal Schedule 1 ..................</td>
<td>2A 00</td>
<td>2B 00</td>
</tr>
<tr>
<td>3. Indiana adjusted gross income: line 1 minus line 2 ...............</td>
<td>3A 00</td>
<td>3B 00</td>
</tr>
<tr>
<td>4. County tax rate from chart (see instructions) ......................</td>
<td>4A</td>
<td>4B</td>
</tr>
<tr>
<td>5. County tax due: multiply line 3 x line 4 ...........................</td>
<td>5A 00</td>
<td>5B 00</td>
</tr>
<tr>
<td>6. Total county tax due: add lines 5A and 5B ...........................</td>
<td>Total Tax 6 00</td>
<td></td>
</tr>
<tr>
<td>7. Indiana state tax withheld: attach W-2 forms ........................</td>
<td>7 00</td>
<td></td>
</tr>
<tr>
<td>8. Indiana county tax withheld: attach W-2 forms ........................</td>
<td>8 00</td>
<td></td>
</tr>
<tr>
<td>Your W-2(s) showing Indiana state and county taxes withheld must be enclosed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Add lines 7 and 8 .........................................................</td>
<td>Total Credits 9 00</td>
<td></td>
</tr>
<tr>
<td>10. Overpayment: if line 9 is more than line 6, subtract line 6 from line 9 and enter amount to be refunded to you ..................................................</td>
<td>Your Refund 10 00</td>
<td></td>
</tr>
</tbody>
</table>
| 11. a. Routing Number .................................  
   b. Account Number .................................  
   c. Type:  
     - Checking  
     - Savings  
   d. Place an “X” in the box if refund will go to an account outside the United States  
| 12. Subtract line 9 from line 6 if line 6 is greater than line 9........ | 12 00 |
| 13. Penalty if filed after the due date (see instructions) ............... | 13 00 |
| 14. Interest if filed after the due date (see instructions) ............... | 14 00 |
| 15. Total amount you owe: add lines 12, 13 and 14 ........................ | Amount You Owe 15 00 |

Do not send cash. Please make your check or money order payable to: Indiana Department of Revenue. See instructions if paying by credit card or electronic check.
**Extension of time to file**
Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment.

Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online.

**Authorization**
Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Your Signature ___________________________ Date ______________

Spouse’s Signature ___________________________ Date ______________

Daytime telephone number

Email address where we can reach you

I authorize the Department to discuss my return with my personal representative (see below).

Yes [ ] No [ ] If yes, complete the information below.

**Personal Representative’s Name** (please print)

[ ] IN-OPT on file with paid preparer if not filing electronically

**Paid Preparer: Firm’s Name** (or yours if self-employed)

PTIN

Address

City

State [ ] Zip Code

Preparer’s signature: ____________________________

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

<table>
<thead>
<tr>
<th>Your first name</th>
<th>Initial</th>
<th>Last name</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse's first name</td>
<td>Initial</td>
<td>Last name</td>
<td>Spouse's Social Security Number</td>
</tr>
</tbody>
</table>

Present address (number and street or rural route)

<table>
<thead>
<tr>
<th>City or Town</th>
<th>State</th>
<th>Zip/Postal code</th>
</tr>
</thead>
</table>

Taxpayer’s date of death 2020

Spouse’s date of death 2020

1. Check box if you were age 65 or older by Dec. 31, 2020

2. Were you a resident of Indiana for six months or more during 2020? □ Yes □ No

3. Was your spouse a resident of Indiana for six months or more during 2020? □ 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 (Do not enter Social Security benefits) ............................................................................................................................................... D 00

E. Total income (Add Lines A through D and enter the total here) ........................................................................................................................................ E 00

F. Your Refund (See chart on back to figure your refund) ............................................................................................................................................... F 00

G. Direct Deposit

(1) Routing Number

(2) Account Number

(3) □ Checking (4) □ Savings

(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

Paid Preparer: Firm’s Name (or yours if self-employed)

I authorize the department to discuss my return with my personal representative □ Yes □ No

If yes, complete the information below.

Personal Representative’s Name (please print)

Telephone number

Address

City

State Zip Code

Paid Preparer: Firm’s Name (or yours if self-employed)

PTIN

Address

City

State Zip Code
Important Information
• The filing due date for this form is April 15, 2021.
• 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, 2020;
• 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 2020; and
• You and/or your spouse must not have been in prison 180 days or more during 2020.

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, 2021

Compare the Figure on Line E to the Chart Below: Enter Your Refund Amount on Line F.

<table>
<thead>
<tr>
<th>Single or Widowed 65 or Older</th>
<th>Married with only one person 65 or Older</th>
<th>Married with both persons 65 or Older</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your Refund Amount is:</td>
<td>If Line E is:</td>
<td>If Line E is:</td>
</tr>
<tr>
<td>If Line E is:</td>
<td>Your Refund Amount is:</td>
<td>Your Refund Amount is:</td>
</tr>
<tr>
<td>0-$999.99</td>
<td>$100.00</td>
<td>0-$999.99</td>
</tr>
<tr>
<td>$1,000-$2,499.99</td>
<td>$50.00</td>
<td>$1,000-$2,999.99</td>
</tr>
<tr>
<td>$2,500 or Over</td>
<td>You must file form IT-40 or IT-40PNR</td>
<td>You must file form IT-40 or IT-40PNR</td>
</tr>
<tr>
<td></td>
<td>$3,000-$3,499.99</td>
<td>$40.00</td>
</tr>
<tr>
<td></td>
<td>$3,500 or Over</td>
<td>You must file form IT-40 or IT-40PNR</td>
</tr>
</tbody>
</table>

*24100000000*
Appendix C

Instructions

Following are the instructions for the Military Retirement and/or Survivor’s Benefits Deduction from the 2020 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.

The taxability of this income is being phased out. For tax year 2020, the maximum amount eligible to be deducted has increased. You may be eligible to deduct up to $6,250 of these benefits plus 50% 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

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Round all entries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Step 1</td>
<td>Add together your military retirement income and survivor benefits</td>
<td>$ __________</td>
</tr>
<tr>
<td>Step 2</td>
<td>Is the amount on Step 1 greater than $6,250?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A. No. STOP. The amount on Step 1 is your deduction. Enter on Schedule 2, under line 11, using code 632.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>B. Yes. Continue to Step 3.</td>
<td></td>
</tr>
<tr>
<td>Step 3</td>
<td>Subtract $6,250 from the amount on Step 1</td>
<td>$ __________</td>
</tr>
<tr>
<td>Step 4</td>
<td>Multiply the amount on Step 3 by 0.50</td>
<td>$ __________</td>
</tr>
<tr>
<td>Step 5</td>
<td>Add $6,250 to the amount on Step 4. This is your deduction. Enter on Schedule 2, under line 11, using code 632.</td>
<td>$ __________</td>
</tr>
</tbody>
</table>

If both you and your spouse receive 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

Step 1  Add together your military retirement income and survivor benefits  $17,500
Step 2  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.
Step 3  Subtract $6,250 from the amount on Step 1  $11,250
Step 4  Multiply the amount on Step 3 by 0.50  $5,625
Step 5  Add $6,250 to the amount on Step 4. This is Gabriel’s deduction.  $11,875

Military Retirement Income and/or Survivor’s Benefits Deduction Worksheet

for Christina

Step 1  Add together your military retirement income and survivor benefits  $21,000
Step 2  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.
Step 3  Subtract $6,250 from the amount on Step 1  $14,750
Step 4  Multiply the amount on Step 3 by 0.50  $7,375
Step 5  Add $6,250 to the amount on Step 4. This is Christina’s deduction.  $13,625

Since both Gabriel and Christina are eligible for a deduction, add the amounts from Step 5 of both worksheets together and report the $25,500 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/legal-resources/tax-library/information-bulletins.
Appendix D

Notes
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 the organization.

OUR MISSION
To serve Indiana by administering tax laws in a fair, secure and efficient manner.

OUR VISION
To be recognized as the premier tax administrator in the nation and a great place to work.

OUR PURPOSE
To provide great government service at a great value to our customers.

OUR PEOPLE
700+ hard-working, passionate Hoosiers serving the State of Indiana.

BEST-IN-CLASS CUSTOMER SERVICE

EFFICIENT PROCESSES

GREAT PEOPLE