



Volunteer Handbook

for the 2024 filing year



Last revised: December 2024

Table of Contents

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.....	7
State Residency Examples.....	8
Additional State Residency Considerations	9
Steps to Completing an Indiana Tax Return	11
Reminders	11
Payment Information	14
Additional Resources	15
District Office Information	16
Appendix A: State Questionnaire	17
Appendix B: Sample Forms.....	19

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 [in.gov/dor/i-am-a/business-corp/business-outreach](https://www.in.gov/dor/i-am-a/business-corp/business-outreach) or email bizoutreach@dor.in.gov.

DISCLAIMER

Every attempt is made by the department to provide information that is consistent with the appropriate statutes, rules and court decisions at the time of publication. Any information provided by the department in this publication that is not consistent with the law, regulations or court decisions is not binding on either the taxpayer or the department. 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.

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: intime.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 visit in.gov/dor/tax-forms/individual/current, to find Indiana individual tax forms and instructions.

Stay Informed

Tax Bulletin

The Tax Bulletin is a monthly e-newsletter for tax practitioners and businesses. Subscribe at in.gov/dor/about/news-publications/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 in.gov/dor/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

Military Service Deduction Change

Starting tax year 2024, 100% of military pay earned by members of an active component of the armed forces is exempt from Indiana Income tax. Be aware that military income recipients may be eligible to claim one or more of the three deductions based on the type of income/benefits they get.

1. **Military Service Deduction**
2. **Military Retirement Income and/or Survivor's Benefits Deduction (632)** Individuals with military retirement income and/or survivor's benefits may be eligible to deduct those benefits.
3. **National Guard and Reserve Component Members Deduction (621)** This deduction is available for qualified military income received as a member of the Indiana National Guard or an armed forces reserve component (starting last year, all compensation from an individual's service in armed forces reserve components and National Guard is exempt from income tax. This was previously exempt only if the taxpayer was deployed or mobilized).

The Military Service Deduction is reported on Schedule 2, Line 7, but the other two deductions are reported on line 11 "Other Deductions" with the corresponding codes. Please make sure taxpayers you're working with understand which they should claim and that they're doing so in the right space. For more information about who qualifies for each deduction, see the instructions in the IT-40 booklet.

Indiana ABLE 529A Account Credit

Achieving a Better Life Experience accounts, also known as ABLE accounts, are tax-advantaged savings accounts for individuals with disabilities and their families. These accounts help disabled people pay qualified disability-related expenses without affecting their eligibility for government assistance programs.

The Indiana ABLE 529A Account Credit is a nonrefundable credit for contributions to Indiana ABLE accounts, which is either 20% of the amount of the total contributions to one of these savings plans during the taxable year or \$500, whichever is less. The credit is reported on the new Schedule IN-ABLE and must be repaid for nonqualified withdrawals.

Individual Rate Changes

The state individual income tax rate will be reduced each year from 2024 until 2027. For 2024, the rate is 3.05%. In 2025, the rate will be 3.00%. In 2026, the rate will be 2.95%. In 2027 and later, the rate will be 2.90%. These rate reductions will occur automatically.

Additional Topics

Filing Amended Returns

When filing amended returns, please remember to not only submit your corrected Form IT-40 with the "Amended" box checked, but also include **all** schedules and documentation (including copies of wage statements, K-1s, etc.) required for the return. Failure to submit an amended return as a full-as-amended tax return package, will lead to processing delays.

Estimated Taxes and Avoiding Underpayment Penalties

If a quarterly estimated tax payment is made after the due date, DOR considers this payment to be made in the following period, which will result in a penalty of 10% of the underpayment for that prior period. Taxpayers can avoid this penalty by paying on or before their quarterly due dates.

Farmers and Fishermen have special filing considerations and must include Schedule IT-2210 with their income tax return and complete the portion of the return labeled "Farmers and Fishermen Only" at the top of the form. Taxpayers who meet the appropriate criteria will not be assessed a penalty if they indicate this on Form IT-40 and fill out the "Farmers and Fishermen Only" section Schedule IT-2210. Otherwise, they will be assessed a penalty.

If a taxpayer's income is not received uniformly throughout the year, the taxpayer can avoid penalty if the tax is paid in an amount at least equal to the annualized income installment by the due date of the installment. Taxpayers must indicate this on Form IT-40 and include Schedule IT-2210A, which is used to compute the annualized income installment amount, when they file their individual income tax return, to avoid a penalty.

For more information about estimated tax payments and penalties, see DOR's informational page in.gov/dor/i-am-a/individual/payments-and-billing/estimated-payments and Income Tax Information Bulletin #3 at in.gov/dor/files/ib03.pdf.

Schedule C Compliance

DOR screens all Federal Schedule C submissions for potential issues and selects those that match certain criteria for additional analysis, which can result in delays for selected taxpayers. These criteria are:

- Significant losses compared to income
- Repeated losses year over year
- Appearing to manipulate the Schedule C to maximize a refund and the Earned Income Credit

If a taxpayer whose return meets these criteria is selected for additional review, DOR will send the taxpayer a letter in the mail requesting documents that support all income and expenses reported on the Federal Schedule C, including proof of the income, and the three largest expense categories claimed in the return. To expedite processing, DOR recommends that taxpayers who receive this letter send this documentation to us through INTIME. More information on the Federal Schedule C, including examples of appropriate supporting documents, is available at in.gov/dor/resources/fraud-prevention/schedule-c.

If you work with taxpayers who receive this letter, or have received one in the past, please remind them to keep good records and be prepared to back up what they've claimed with those records upon receiving a letter.

Power of Attorney

While these are not common for volunteer preparers, if you need to establish Power of Attorney using Form POA-1, please use the most current version of the form, dated August 2024, and available on our website at in.gov/dor/i-am-a/tax-professional/power-of-attorney. Form POA-1 applies to one individual only. If two spouses are authorizing a power of attorney, each spouse should submit a separate form. Form POA-1 can be submitted by:

- Fax: 317-615-2605
- Mail: Indiana Department of Revenue
P.O. Box 7230
Indianapolis, IN 46207-7230
- Accepted by in-person services at any district office

Additional Tax Updates

For a complete listing of legislative changes for 2024, please see: in.gov/dor/files/2024-legislative-synopsis.pdf. To get more information about all the recently passed legislation or to read the bills in their entirety, visit 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 2025, showing information for the 2025 Legislative Session. To locate information for the 2024 Legislative Session, click the Current 2025 Session drop-down menu, and select Archive 2024 Session, then follow Steps 3 and 4 above.

Due Dates for Individual Income Tax Filers

Date	Form Type/Payment/Filing Activity
01/15/25	Farmer/fisherman 2/3rd rule: only one estimated payment due IT-40ES/ES-40 2024: 4th estimated installment payment due
01/31/25	File 2024 IND return, pay all tax due, no 4th installment payment due
03/03/25	Farmer/fisherman 2/3rd rule: file 2024 return/pay all tax due by March 3, 2025, no est. tax due
04/15/25	Filing due date for: 2024 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9 (extension of time to file) IT-40ES/ ES-40 2025: 1st estimated tax installment payment due
06/16/25	IT-40ES/ ES-40 2025: 2nd estimated tax installment payment due
09/15/25	IT-40ES/ ES-40 2025: 3rd estimated tax installment payment due
11/17/25	IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)
01/15/26	IT-40ES/ ES-40 2025: 4th estimated tax installment payment due

See [in.gov/dor/i-am-a/individual/tax-filing-deadlines](https://www.in.gov/dor/i-am-a/individual/tax-filing-deadlines) for additional information.

Choosing the Proper Indiana Tax Form

IT-40 – Full-year resident

SC-40 – Indiana resident for more than six months who is age 65 or older by Dec. 31, 2024, 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, 2024, 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 January 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 2024. 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 forms section of 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 Form IT-40, the same amount should be deducted on Schedule 2.

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 or 1040-SR, the same amount should be deducted on Form IT-40, Schedule 2.

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 you 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, they must file an IT-40PNR as a nonresident or the IT-40RNR if they are 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.

Additional Information 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.

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. If the taxpayer owes taxes, the quickest and easiest way to make a payment is electronically via DOR's e-services portal, INTIME. More information on how to do this is available at in.gov/dor/online-services/intime-tax-center. If not paying electronically, be sure the taxpayer writes their Social Security number on the check or money order submitted to DOR.
9. If filing by paper, the filing address may be found in the 2024 IT-40 instruction booklet.

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 remind taxpayers that they **should not** ignore mail from DOR and 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 view correspondence from DOR and request a change of address for their account on INTIME at intime.dor.in.gov. Instructions are also available on the DOR website at in.gov/dor/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 in.gov/dor/tax-forms/individual/current to find Indiana individual income tax forms and schedules. To see a list of certified software developers, visit in.gov/dor/i-am-a/software-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 the payment section of this booklet for information.

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.

Paper filers 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.

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. 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 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 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 are accepted and to avoid any extra delays. Taxpayers can check the status of their refund online at in.gov/dor/i-am-a/individual/check-refund.

Indiana Freefile

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. Multiple vendors allow taxpayers to file federal and state taxes together through one system.
2. These services are free to qualified Indiana taxpayers based on negotiated rules.
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 in.gov/dor/i-am-a/individual/infreefile.

Payment Information

Online Payment Portal – INTIME

Payments can be made 24/7 via DOR's e-services portal, INTIME at intime.dor.in.gov via electronic bank payment (ACH/e-check) or Visa, MasterCard and Discover debit or credit cards. Fees apply to payments made with credit or debit cards; there is no fee for bank payments.

Individual tax customers can use INTIME to view refund status and make payments without logging in. By creating an INTIME login, customers will have additional access and functionality such as viewing and responding to DOR correspondence, viewing payment history, setting up payment plans, making estimated payments and much more.

INTIME also allows tax preparers to view and manage multiple customers under one login, request electronic power of attorney (ePOA), view and respond to DOR correspondence for clients and more. Practitioners can also use INTIME to submit general questions for clients without a POA (additional details are available at in.gov/dor/files/guide-secure-messaging.pdf).

INTIME user guides are available at in.gov/dor/online-services/intime-tax-center.

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.

Payment Plans

Individuals who have received a bill may be able to set up a payment plan for a liability online at intime.dor.in.gov. DOR payment plans require little to no down payment and allow customers up to 36 months to pay an outstanding tax obligation. Generally, the amount of tax due must be more than \$100 for individuals to establish a payment plan.

Amount Owed – Individual Income Tax	Maximum months
\$100 or less	full payment required
\$101 to \$1,000	up to 12 months
\$1,001 to \$5,000	up to 24 months
\$5,001 and above	up to 36 months

Additional Resources

Volunteer Website

For more information and additional resources, visit in.gov/dor/i-am-a/tax-professional/volunteer-tax-preparers.

2024 Tax Year Forms and Schedules

Forms and instructions are available at in.gov/dor/tax-forms/individual/current.

Software Vendor Information

This page is updated as vendors provide information to DOR during the individual tax season: in.gov/dor/i-am-a/software-professionals/certified-software-developers.

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. ET. 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: tax.illinois.gov

Taxpayer Assistance: 800-732-8866

Contact Information: tax.illinois.gov/aboutidor/contactus.html



Kentucky Department of Revenue

Website: revenue.ky.gov

Taxpayer Assistance: 502-564-4581

Contact Information: revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx



Michigan Department of Treasury

Website: michigan.gov/treasury

Taxpayer Assistance: 517-636-4486

Contact Information: michigan.gov/treasury/contact-us



Ohio Department of Taxation

Website: tax.ohio.gov

Taxpayer Assistance: 800-282-1780

Contact Information: tax.ohio.gov/wps/portal/gov/tax/help-center

District Office Information

DOR's offices are generally open from 8 a.m. to 4:30 p.m. Monday through Friday (for the most up-to-date listings, check in.gov/dor/about/district-offices). DOR encourages you to schedule an appointment before visiting. More information about in-person visit procedures and online scheduling are available at in.gov/dor/about/contact-us/appointments.

Indianapolis

100 N. Senate Ave. IGCN,
Room N105
Indianapolis, IN 46204

Bloomington

1531 S. Curry Pike, Suite 400
Bloomington, IN 47403

Clarksville

1200 Madison St., Suite E.
Clarksville, IN 47129

Columbus

4475 Ray Boll Blvd.
Columbus, IN 47203

Evansville

500 S. Green River Rd.
Goodwill Building, Suite 202
Evansville, IN 47715

Fort Wayne

7230 Engle Rd., Suite 314
Fort Wayne, IN 46804

Kokomo

124 W. Superior St.
Kokomo, IN 46901

Lafayette

Current:
100 Executive Dr., Suite B
Lafayette, IN 47905

Effective Jan. 3, 2025:
250 Main St., Suite 400
Lafayette, IN 47901

Merrillville

1411 E. 85th Ave.
Merrillville, IN 46410

Muncie

3640 N. Briarwood Ln., Suite 5
Muncie, IN 47304

South Bend

1001 Hickory Rd., Suite 5
South Bend, IN 46615

Terre Haute

Current:
30 N. 8th St., 3rd Floor
Terre Haute, IN 47807

Effective Jan. 10, 2025:
525 W. Honey Creek Dr.
Terre Haute, IN 47802

1. Bloomington
2. Clarksville
3. Columbus
4. Evansville
5. Fort Wayne
6. Indianapolis
7. Kokomo
8. Lafayette
9. Merrillville
10. Muncie
11. South Bend
12. Terre Haute



Appendix A: State Questionnaire

2024 Indiana State Income Tax Return Electronic Filing Questionnaire

Residency Information

1. What Indiana County did you live in on January 1, 2024? _____
2. What Indiana County did you work in on January 1, 2024? _____
3. What Indiana County did your spouse live in on January 1, 2024? _____
4. What Indiana County did your spouse work in on January 1, 2024? _____

Indiana Deduction Information

5. Did you rent your home in 2024? Yes____* No____
*If yes, answer the following questions:
 - How much rent did you pay per month? \$_____
 - How many months during 2024 did you pay rent? _____
 - Landlord's Name/Address (if different from tax return): _____

6. Did you own/are buying your Indiana home in 2024? Yes____* No____
*If yes, what was the amount of Indiana property tax paid in 2024? \$_____
7. Did you make a repayment in 2024 of any income that was reported taxable in a previous year? Yes____* No____
*If yes, what was the amount of the 2024 repayment? \$_____

Miscellaneous Income Information

8. Did you receive military pay? Yes____* No____
*If yes, 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____

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 US? Yes____ No____

Personal Representative for your 2024 Indiana Tax Return

(Person you are giving permission to DOR to speak to about your 2024 tax return.)

Name_____ Phone Number_____

Mailing Address _____

Appendix B: Sample Forms

The following pages contain the major individual income tax forms for 2024:

- IT-40, Indiana Full-Year Resident Individual Income Tax Return
- IT-40PNR, Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return
- IT-40RNR, Reciprocal Nonresident Indiana Individual Income Tax Return
- SC-40, Unified Tax Credit for the Elderly

For additional instructions, forms and schedules, see [in.gov/dor/tax-forms/individual/current](https://www.in.gov/dor/tax-forms/individual/current).

Department of Revenue Pyramid of Excellence

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

