



# 2024 Volunteer Handbook

for the 2023 filing year



Last revised: December 2023

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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/business-tax/business-education-outreach-program](https://in.gov/dor/business-tax/business-education-outreach-program) or email [bizoutreach@dor.in.gov](mailto:bizoutreach@dor.in.gov).

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## 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.

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# 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](https://intime.dor.in.gov) or [in.gov/dor/tax-professionals/tax-professionals-inquiry](https://in.gov/dor/tax-professionals/tax-professionals-inquiry)

## Indiana Individual Electronic Filing Questions

Phone: 317-615-2550

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

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

## Indiana Forms and Instruction Booklets

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

Volunteers are encouraged to visit [in.gov/dor/tax-forms/2023-individual-income-tax-forms](https://in.gov/dor/tax-forms/2023-individual-income-tax-forms), to find 2023 Indiana individual tax forms and instructions.

# Stay Informed

## Tax Bulletin

Tax Bulletin is a monthly e-newsletter for tax practitioners and businesses. Subscribe at [in.gov/dor/news-media-and-publications/indiana-tax-bulletin-e-newsletter](https://in.gov/dor/news-media-and-publications/indiana-tax-bulletin-e-newsletter).

## 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](https://in.gov/dor/legal-resources/tax-library).

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## 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](https://public.govdelivery.com/accounts/INDOR/subscribers/new) and follow the registration steps.

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# Individual Income Tax Updates

## **Dependent Child Exemption Increase**

If a taxpayer is claiming a child as a dependent for the first taxable year in which the exemption is allowed, the taxpayer is now permitted to claim an amount of \$3,000, instead of \$1,500. This is true even if the previous \$1,500 exemption was claimed by someone else, or if it was claimed or claimable when the child was living outside of Indiana. The taxpayer must indicate the child is being claimed as a dependent for the first time on Schedule IN-DEP.

## **Earned Income Credit**

The Indiana Earned Income Tax Credit (EITC) has been recoupled with the federal EITC as of January 1, 2023. Previously, DOR offered a worksheet, Publication IN-EIC to help taxpayers determine their Indiana EITC, but this has been retired for tax year 2023, as the Indiana EITC is now simply a flat rate: 10% of federal EITC. In addition, taxpayers may now claim up to three qualified children on Schedule IN-EIC, instead of two.

## **529 Plan Contributions**

For 2023 and later, individuals can make College Choice 529 Plan contributions from January 1 until the regular filing deadline (April 15 in most years) and elect to have those contributions treated for tax credit purposes as if they were made in the previous taxable year. Thus, a January 2024 contribution could be treated as if it had been made in 2023. For 2024, similar rules apply to the Indiana ABLE 529A Account Credit. The maximum amount of the credit has also increased to \$1,500 for single filers and those who are married filing jointly, and \$750 for taxpayers who are married filing separately.

## **Military Pay Exemption**

Beginning in 2023, all compensation from an individual's service in armed forces reserve components and National Guard is exempt from income tax, regardless of whether the individual or individual's unit is mobilized, deployed or federalized. Beginning in 2024, all compensation from an individual's service as an active-duty armed forces member is exempt from income tax.

# Additional Topics

## **Individual Rate Changes**

Starting in 2024, the state individual income tax rate will be reduced each year until 2027. In 2024, the rate will be 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%. In addition, the rate reductions will occur automatically. Previous law required meeting certain targets before rate reductions.

## **Nonresident Employee 30-Day Safe Harbor**

Beginning in 2024, individuals who work in Indiana for 30 days or less will be exempt from state and local income taxes on their employee compensation. In addition, employers will be exempt from withholding on those employees. However, once an employee exceeds 30 days of work in Indiana, the employee is subject to tax on all wages from day one though other exceptions such as reciprocity still may apply. Employers also become subject to withholding from day one if the employee exceeds 30 days.

This safe harbor does not cover income other than employee compensation. In addition, compensation from professional athletes, professional team members, race team members, entertainers and public figures is taxable from day one and is not eligible for the safe harbor. Also, individuals that are or become Indiana residents during the tax year are not eligible for the safe harbor.

## **Three Business Day Grace Period**

As of July 1, 2023, if a mailed payment or document, excluding payment plan payments, is received by DOR within three business days (not including Saturday, Sunday, national or state holidays) after the deadline, it will automatically be considered as received on time. This change is not an extension of any existing due dates, and the grace period has no impact on electronic or third-party carriers (FedEx, UPS, etc.), only mail delivered by the United States Postal Service (USPS).

## **No Additional Automatic Taxpayer Refund for 2023**

The Automatic Taxpayer Refund (ATR) can no longer be claimed beginning tax year 2023. The line where ATR previously could be reported on forms IT-40 and IT-40PNR has been modified to instead say, "Reserved for future use," and taxpayers should leave this line blank. The line has been removed entirely from Form SC-40.

## **Additional Tax Updates**

For a complete listing of legislative changes for 2022, please see: [in.gov/dor/files/2023-legislative-synopsis.pdf](https://www.in.gov/dor/files/2023-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](https://iga.in.gov).

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

1. At the top of the page, click Laws and then select Indiana Code. Every title of the Indiana Code appears on this page.
2. Click the title you want to review.

3. Next, choose the Article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

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

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

\*Note: this page will be updated around mid-January 2024, showing information for the 2024 Legislative Session. To locate information for the 2023 Legislative Session, click the Current 2024 Session drop-down menu, and select Archive 2023 Session, then follow Steps 3 and 4 above.

## Due Dates for Individual Income Tax Filers

<b>Date</b>	<b>Form Type/Payment/Filing Activity</b>
01/16/24	Farmer/fisherman 2/3rd rule: only one estimated payment due IT-40ES/ES-40: 4th estimated installment payment due
01/31/24	File 2022 IND return, pay all tax due, no 4th installment payment due
03/01/24	Farmer/fisherman 2/3rd rule: file 2023 return/pay all tax due by March 1, no estimated tax due
04/15/24	Filing due date for: 2023 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
06/17/24	IT-40ES / ES-40: 2nd estimated tax installment payment due
09/16/24	IT-40ES / ES-40: 3rd estimated tax installment payment due
11/15/24	IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)
01/15/25	IT-40ES / ES-40: 4th estimated tax installment payment due

See [in.gov/dor/individual-income-taxes/filing-my-taxes/tax-filing-deadlines](https://www.in.gov/dor/individual-income-taxes/filing-my-taxes/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, 2023, 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, 2023, 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 2023. 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 on page 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 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](https://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 2023 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 reinforce to 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 request a change of address for their account on INTIME at [intime.dor.in.gov](https://intime.dor.in.gov). Instructions are also available on the DOR website at [in.gov/dor/individual-income-taxes/change-my-address](https://in.gov/dor/individual-income-taxes/change-my-address).

\*Note: Correspondence from DOR is now available in the taxpayer's INTIME account.

## **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](https://in.gov/dor/tax-forms) to find Indiana individual income tax forms and schedules. To see a list of certified software developers, visit [in.gov/dor/tax-professionals/certified-software-developers](https://in.gov/dor/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 more payment 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.**

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. 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 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 [in.gov/dor/individual-income-taxes/check-the-status-of-your-refund](https://www.in.gov/dor/individual-income-taxes/check-the-status-of-your-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 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](https://www.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](https://www.freefile.dor.in.gov).

# Payment Information

## Online Payment Portal – INTIME

Payments can be made 24/7 via DOR’s e-services portal, INTIME at [intime.dor.in.gov](https://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 logon, 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](https://in.gov/dor/files/guide-secure-messaging.pdf)).

INTIME user guides are available at [in.gov/dor/online-services/intime-tax-center](https://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](https://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/tax-professionals/volunteer-tax-preparers](https://www.in.gov/dor/tax-professionals/volunteer-tax-preparers).

## 2023 Tax Year Forms and Schedules

Forms and instructions are available at [in.gov/dor/tax-forms/2023-individual-income-tax-forms](https://www.in.gov/dor/tax-forms/2023-individual-income-tax-forms).

## Software Vendor Information

This page is updated as vendors provide information to DOR during the individual tax season: [in.gov/dor/tax-professionals/certified-software-developers](https://www.in.gov/dor/tax-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. 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: [tax.illinois.gov](https://tax.illinois.gov)

Taxpayer Assistance: 800-732-8866

Contact Information: [tax.illinois.gov/aboutidor/contactus.html](https://tax.illinois.gov/aboutidor/contactus.html)



### Kentucky Department of Revenue

Website: [revenue.ky.gov](https://revenue.ky.gov)

Taxpayer Assistance: 502-564-4581

Contact Information: [revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx](https://revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx)



### Michigan Department of Treasury

Website: [michigan.gov/treasury](https://michigan.gov/treasury)

Taxpayer Assistance: 517-636-4486

Contact Information: [michigan.gov/treasury/contact-us](https://michigan.gov/treasury/contact-us)



### Ohio Department of Taxation

Website: [tax.ohio.gov](https://tax.ohio.gov)

Taxpayer Assistance: 800-282-1780

Contact Information: [tax.ohio.gov/wps/portal/gov/tax/help-center](https://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/contact-us/district-office-contact-info](https://www.in.gov/dor/contact-us/district-office-contact-info)). 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/contact-us/dor-in-person-appointments](https://www.in.gov/dor/contact-us/dor-in-person-appointments).

**Indianapolis**  
 100 N. Senate Ave. IGCN,  
 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**  
 4475 Ray Boll Blvd.  
 Columbus, IN 47203  
 812-376-3049  
 812-372-7368 (fax)

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

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

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

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

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

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

**South Bend**  
 1001 Hickory Rd., Suite 5  
 South Bend, IN 46615  
 574-291-8270  
 574-291-8658 (fax)

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

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

## 2023 Indiana State Income Tax Return Electronic Filing Questionnaire

### Residency Information

1. What Indiana County did you live in on January 1, 2023? \_\_\_\_\_
2. What Indiana County did you work in on January 1, 2023? \_\_\_\_\_
3. What Indiana County did your spouse live in on January 1, 2023? \_\_\_\_\_
4. What Indiana County did your spouse work in on January 1, 2023? \_\_\_\_\_

### Indiana Deduction Information

5. Did you rent your home in 2023? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, answer the following questions:
  - How much rent did you pay per month? \$ \_\_\_\_\_
  - How many months during 2023 did you pay rent? \_\_\_\_\_
  - Landlord's Name/Address (if different from tax return): \_\_\_\_\_

6. Did you own/are buying your Indiana home in 2023? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, what was the amount of Indiana property tax paid in 2023? \$ \_\_\_\_\_
7. Did you make a repayment in 2023 of any income that was reported taxable in a previous year? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, what was the amount of the 2023 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 2023 Indiana Tax Return**

(Person you are giving permission to DOR to speak to about your 2023 tax return.)

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

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

# Appendix B: Sample Forms

The following pages contain the major individual income tax forms for 2023:

- 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/2023-individual-income-tax-forms](https://www.in.gov/dor/tax-forms/2023-individual-income-tax-forms).



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

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 Jan. 1, 2023.

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  .00
2. Enter amount from Schedule 1, line 7, and enclose Schedule 1 \_\_\_\_\_ **Indiana Add-Backs**  2  .00
3. Add line 1 and line 2 \_\_\_\_\_  3  .00
4. Enter amount from Schedule 2, line 12, and enclose Schedule 2 \_\_\_\_\_ **Indiana Deductions**  4  .00
5. Subtract line 4 from line 3 \_\_\_\_\_  5  .00
6. Complete Schedule 3. Enter amount from Schedule 3, line 7, and enclose Schedule 3 \_\_\_\_\_ **Indiana Exemptions**  6  .00
7. Subtract line 6 from line 5 \_\_\_\_\_ **Indiana Adjusted Gross Income**  7  .00
8. State adjusted gross income tax: multiply line 7 by 3.15% (.0315) (if answer is less than zero, leave blank) \_\_\_\_\_  8  .00
9. County tax. Enter county tax due from Schedule CT-40 (if answer is less than zero, leave blank) \_\_\_\_\_  9  .00
10. Other taxes. Enter amount from Schedule 4, line 4 (enclose schedule) \_\_\_\_\_  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 5, line 13 (enclose schedule)

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

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 2024 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 and IT-2210A \_\_\_\_\_

a. Enter Code A if annualizing. Enter Code F if Farmer or Fisherman

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. Make your check or money order payable to:  
Indiana Department of Revenue. See instructions if paying with a credit card.

**Sign and date this return after reading the Authorization statement on Schedule 7. Remember to enclose Schedule 7.**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

- Mail payments 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.



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**Indiana Part-Year or Full-Year Nonresident  
Individual Income Tax Return**

**2023**

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

from    to:

Due April 15, 2024  
Place "X" in box   
if amending

Your Social Security Number

Spouse's Social Security Number

Place "X" in box if applying for ITIN

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-40PNR) for the county where you lived and worked on Jan. 1, 2023.

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 \_\_\_\_\_  3  .00
4. Enter amount from Schedule C, line 12, and enclose Schedule C \_\_\_\_\_ **Indiana Deductions**  4  .00
5. Subtract line 4 from line 3 \_\_\_\_\_  5  .00
6. You must complete Schedule D. Enter amount from Schedule D, line 9, and enclose Schedule D \_\_\_\_\_ **Indiana Exemptions**  6  .00
7. Subtract line 6 from line 5 \_\_\_\_\_ **Indiana Adjusted Gross Income**  7  .00
8. State adjusted gross income tax: multiply line 7 by 3.15% (.0315) (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 13 (enclose schedule)  12  .00

13. Enter offset credits from Schedule G, line 8 (enclose schedule)  13  .00

14. Add lines 12 and 13 \_\_\_\_\_ **Indiana Credits**  14  .00

15. Enter amount from line 11 \_\_\_\_\_ **Indiana Taxes**  15  .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)  16  .00

17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16  17  .00

18. Subtract line 17 from line 16 \_\_\_\_\_ **Overpayment**  18  .00

19. Amount from line 18 to be applied to your 2024 estimated tax account (see instructions).

Enter your county code  county tax to be applied \$  a  .00

Spouse's county code  county tax to be applied \$  b  .00

Indiana adjusted gross income tax to be applied \_\_\_\_\_ \$  c  .00

Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) \_\_\_\_\_  19d  .00

20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A \_\_\_\_\_  20  .00

a. Enter code A if annualizing. Enter Code F if Farmer or Fisherman  a

21. **Refund:** Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions \_\_\_\_\_ **Your Refund**  21  .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  .00

24. Penalty if filed after due date (see instructions) \_\_\_\_\_  24  .00

25. Interest if filed after due date (see instructions) \_\_\_\_\_  25  .00

26. **Amount Due:** Add lines 23, 24 and 25 \_\_\_\_\_ **Amount You Owe**  26  .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.

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

\_\_\_\_\_  
Your Signature Date Spouse's Signature Date

- 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.



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**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 (DOR) 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 grant permission to DOR to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Your Signature _____	Date _____	Daytime telephone number _____
Spouse's Signature _____	Date _____	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)

Telephone number

Address

City

State  ZIP Code

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

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

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.



## Reciprocal States' 2-digit County Code Number and 2023 Indiana County Tax Rates

\*These rates have changed from the chart printed here last year

State Code	Certain States
94	Illinois
95	Kentucky
96	Michigan
97	Ohio
98	Pennsylvania
99	Wisconsin
00	All Other States

County Code	County Name	County Tax Rate
01	Adams	.01618*
02	Allen	.0148
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.015
06	Boone	.017*
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295
10	Clark	.02
11	Clay	.0235
12	Clinton	.025*
13	Crawford	.01
14	Daviess	.015
15	Dearborn	.0125*
16	Decatur	.025
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012
20	Elkhart	.02
21	Fayette	.0257
22	Floyd	.0135
23	Fountain	.021
24	Franklin	.015
25	Fulton	.0268

County Code	County Name	County Tax Rate	County Code	County Name	County Tax Rate
26	Gibson	.009	61	Parke	.0265
27	Grant	.0255	62	Perry	.0140*
28	Greene	.0215*	63	Pike	.0075
29	Hamilton	.011	64	Porter	.005
30	Hancock	.0194	65	Posey	.0125
31	Harrison	.01	66	Pulaski	.0285
32	Hendricks	.017	67	Putnam	.021
33	Henry	.01725*	68	Randolph	.03
34	Howard	.0175	69	Ripley	.0138
35	Huntington	.0195	70	Rush	.021
36	Jackson	.021	71	St. Joseph	.0175
37	Jasper	.02864	72	Scott	.0216
38	Jay	.0245	73	Shelby	.016
39	Jefferson	.009	74	Spencer	.008
40	Jennings	.025	75	Starke	.0171
41	Johnson	.014*	76	Steuben	.0179
42	Knox	.017*	77	Sullivan	.017
43	Kosciusko	.01	78	Switzerland	.0125
44	LaGrange	.0165	79	Tippecanoe	.0128
45	Lake	.015	80	Tipton	.026
46	LaPorte	.0145*	81	Union	.02
47	Lawrence	.0175	82	Vanderburgh	.012125*
48	Madison	.0225	83	Vermillion	.015
49	Marion	.0202	84	Vigo	.02
50	Marshall	.0125	85	Wabash	.029
51	Martin	.025	86	Warren	.0212
52	Miami	.0254	87	Warrick	.01
53	Monroe	.02035*	88	Washington	.02
54	Montgomery	.0265*	89	Wayne	.0125
55	Morgan	.0272	90	Wells	.021
56	Newton	.01	91	White	.0232
57	Noble	.0175	92	Whitley	.016829
58	Ohio	.015			
59	Orange	.0175			
60	Owen	.025			

### Personal Representative Information

Typically, DOR will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want DOR to be able to discuss your tax return with someone else (e.g. the person who prepared it, a relative or friend, etc.), you'll need to complete this area.

If you complete this area, you are authorizing DOR to be in contact with someone other than you concerning information about this tax return.

You may decide at any time to revoke the authorization for DOR to be in contact with your personal representative. If you do, you must provide a signed statement to

DOR. Include your name, Social Security number and the year of your tax return. Mail your statement to Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.

### Paid Preparer Information

Fill out this area if a paid preparer completed this tax return.

**Who may file Form IT-40RNR?** Full-year residents of Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin may use this form if:

- Your income from Indiana sources is only from wages, salaries, tips or commissions, and

- Your Indiana credits are only from Indiana state and/or county taxes withheld.

While **unemployment compensation** from Indiana sources received by an Indiana nonresident is not subject to tax in Indiana, you must file Form IT-40PNR to claim a refund of ANY Indiana state/county withholdings.

**Professional team members** cannot file Form IT-40RNR; they must file Form IT-40PNR.

**Important: Do not file this form if you have Indiana riverboat winnings. You must file Form IT-40PNR.**

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2023, you worked in an Indiana county. Carefully read the instructions for lines 1 through 5 to figure any county tax due.

**Important:** Complete your federal tax return first. If you file a joint federal return, you must file a joint Indiana return. If you file a separate federal return, you must file a separate Indiana return.

**County information section:** Since you were a full-year nonresident of Indiana for 2023, you must enter the 2-digit code number for the state in which you lived. You'll find this number on the chart on page 1 of the instructions.

The county where you worked will be that county where you performed the principal amount of your work on Jan. 1, 2023. Changes in the Indiana county where you worked after Jan. 1, 2023, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2023 (*or not at all*), you are not subject to county tax this year. You should enter your 2-digit state code number in the *County where you worked* boxes.

**Answer the following questions:**

- Was your principal place of employment on Jan. 1, 2023, located in an Indiana county? If yes, move to the next question. If no, skip lines 1 through 6 and enter all Indiana state and county withholding amounts on lines 7 and/or 8.
- If you answered yes to the above question, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 6 and enter any Indiana withholding amounts on lines 7 and/or 8.

**Line-by-Line Instructions**

**Lines 1A and 1B - Gross income from Indiana principal place of employment (county where you worked):** Enter the amount of wages, tips, salaries, and commissions earned in Indiana. If you received any other type of income from Indiana, such as partnership, farm, sole proprietorship, etc., then do not file this form. Instead, Form IT-40PNR *must* be filed.

**Lines 2A and 2B - Allowable**

**deductions:** Enter any deduction claimed on your federal return (Form 1040/1040-SR, Schedule 1, Part 2) that applies directly to your Indiana earned income. Such a deduction could include the educator expense, if it is directly related to the income reported on line 1.

**Note.** Exemptions are not allowed when figuring income subject to county tax on Form IT-40RNR (see [45 IAC 3.1-4-4\(g\)](#) of the Indiana Administrative Code).

**Line 3 - Indiana Adjusted Gross**

**Income:** Subtract line 1 from line 2. If the answer is less than zero, leave blank.

**Line 4A and 4B - County tax:** Enter the county tax rate from the chart for the county where you worked on Jan. 1, 2023.

**Line 7 - Indiana State Tax Withheld:**

Enter Indiana state tax withheld from Line 26, Column E of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

**Line 8 - Indiana County Tax Withheld:**

Enter Indiana county tax withheld from Line 27, Column G of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

**Line 11 - Direct Deposit**

If you want your refund directed into your bank account, complete lines 11a, b and c.

- The routing number is 9 (nine) digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32.
- The account number can be up to 17 digits. Omit any hyphens, accents and special symbols.
- Check the appropriate box for the type of account you are making your deposit.
- To comply with banking rules, you must place an X in the box on line d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

**Line 13 - Penalty:** If your return is filed after the April 15, 2024 due date, and you have an amount due, you will probably owe a penalty. Penalty is 10% of the line 12 amount due or \$5, whichever is greater. Exception: If you have a valid federal or state extension

of time to file, are filing by the extended filing due date, and have prepaid at least 90% of the tax expected to be due, then no penalty will be due.

**Line 14 - Interest:** If your tax return is filed after the April 15, 2024, due date and you have an amount due on line 12, you will owe interest (even if you have a filing extension). See Departmental Notice #3 at [www.in.gov/dor/files/reference/dn03.pdf](http://www.in.gov/dor/files/reference/dn03.pdf) for the current interest rate.

**Line 17 - Amount You Owe:** There are several ways to pay the amount you owe. If paying by mail, make checks, money orders or cashier's checks payable to: Indiana Department of Revenue.

**Note:** All payments made to the Indiana Department of Revenue must be made with U.S. funds.

Accepted forms of payment via INTIME include bank payment (ACH/e-check), as well as Visa, MasterCard and Discover debit or credit cards. Processing fee(s) will be assessed for debit or credit card payments. There is no fee for bank (ACH/e-check) payments. The INTIME User Guide for Individual Income Tax Customers, [www.in.gov/dor/files/intime-individual-guide.pdf](http://www.in.gov/dor/files/intime-individual-guide.pdf), will guide you through the process of making a payment.

**Payment plan option.** If you cannot pay the full amount due at the time you file, you may be eligible to set up a payment plan online. Log on to INTIME at [intime.dor.in.gov](http://intime.dor.in.gov) and select the Payments tab once you receive a tax bill in the mail.

**Filing an Amended (Corrected) Tax Return.** If you need to amend (correct) your 2023 individual income tax return after you initially filed:

- Prepare another IT-40RNR return that reflects all changes and check the "Amended" box on the front page. Failure to do so can delay processing.
- Attach a copy of all required schedules reflecting all changes and documentation. Failure to do so can delay processing.
- File the amended return electronically, if possible.

**Note:** Any refund previously received should not be reported on an amended filing. You will be issued a notice for repayment of any previous refunds.



**Important Information**

- The filing due date for this form is April 15, 2024.
- 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 or Form IT-40PNR.
- 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 or Form IT-40PNR to claim the credit. **Do not** file Form SC-40 if you are required to file Form IT-40 or Form IT-40PNR.

**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, 2023;
- 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 2023; and
- You and/or your spouse must not have been in prison 180 days or more during 2023.

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 [www.in.gov/dor/online-services/check-the-status-of-your-refund/](http://www.in.gov/dor/online-services/check-the-status-of-your-refund/), or call our automated information line at 317-232-2240.

Please mail your claim for refund to:  
 Elderly Credit  
 Indiana Department of Revenue  
 P.O. Box 6103  
 Indianapolis, IN 46206-6103

**Mail by April 15, 2024**

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



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# Appendix C: Notes

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# 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.

