Schedule IT-2440 State Form 46003 (R7 / 9-13)

Indiana Disability Retirement Deduction Attach to Form IT-40, IT-40PNR or IT-40P

2013

Enclosure Sequence No. 15

,							
Your Social Security Number		Spouse's Social Security Number					
Your first name	Initial	Last name					
If filing a joint return, spouse's first name	Initial	Last name					
► Enter the date you and/or your spouse retired	d. ►Enter the ε	employer's name below or giv	/e payer's	name	, if other th	_ an em∣	ployer.
Yourself	Spouse	Your Employer's or Payer's I	Name				
MM DD YYYY MM	DD YYYY	Spouse's Employer's or Pay	or's Name				
➤ Your Daytime Telephone Number		Spouse's Employer's or ray	El S Ivanic				
Note • To claim this deduction, you must • Joint return filers use lines 1A and						turn.	
	. 0/110/ }	Column A: Your			olumn B:	Snor	150'5
					Olullii 6.	Spou	
. Enter total disability payments received du	ring the year		[00] [1B			00
2. Add lines 1A and 1B			[2			00
Excess of disability payments over \$100 per (see line 3 instructions, Table A and the Wo		3A	.00	3B	-		.00
			•[
Excess of federal adjusted gross income o	ver \$15,000 (see li	ne 4 instructions)	[4			00
5. Add lines 3A, 3B, and 4				5			.00
 Line 2 minus line 5 (if less than zero, enter Enter here and on Form IT-40, Schedule 2 							
under line 11				6			.00
Physician's S		Permanent and Total	Disabi	lity			
	To be complete	ed by the physician					
Name of Disabled Individual					Date you	Retirec	t
First Name	Initial Last Nam	ie					
					M M	D D	YYYY
Physician Information							
First Name	Initial Last Nam	ie.					
Address (Street Address, City, State and Zip Code)							
▶ I certify that the taxpayer named above is pe	ermanently and total	ally disabled (see instructions	s).				
Physician's Signature		Date					
, comme e.game							

Line-by-Line Instructions

Do You Qualify for the Deduction?

You may qualify for the deduction if you meet **both** of the following requirements:

- you retired on disability before December 31 of the tax year for which you are claiming the deduction; and
- you were permanently and totally disabled when you retired.

If you meet these requirements, you may be eligible to subtract up to \$5,200 a year of your disability payments from your gross income. The amount you subtract is limited to the amount of disability pay you actually received or \$100 a week, whichever is less, and may have to be reduced by part of your federal adjusted gross income.

Your spouse may also be eligible to subtract up to \$5,200 of disability payments if you file a joint return and your spouse meets all the above requirements.

Note: In no case may the total deduction be more than \$10,400 on a joint return.

General Instructions

Enter your name(s), social security number(s) and, if applicable, the date you retired.

On a joint return, if both spouses qualify for the disability retirement deduction, two Physician's Statements must be attached. Use only one Schedule IT-2440 to calculate the deduction.

Line 1 - Enter the amount received during the taxable year through an accident and health plan for personal injuries or sickness. Use line 1A for yourself and line 1B for your spouse.

Line 3 - The amount you can deduct is limited to the disability income you received each week or \$100 per week, whichever is less.

If you did not receive your disability pay each *week*, you will have to figure your weekly pay (see Table A).

Table A - How to figure your weekly pay:					
If you were paid:	Figure your weekly pay by:				
Every 2 weeks	. Divide your gross pay by 2				
Twice a month	. Multiply your gross pay by 24 and divide the result by 52				
Once a month	. Multiply your gross pay by 12 and divide the result by 52				
Any other way	Divide your gross yearly pay by 52				

Note: If you did not receive disability income for the whole year, use the actual amount of weeks/months.

Example: Jim received disability income of \$130 a week for six weeks. He should complete the worksheet below, entering the \$130 amount on line a.

a. Weekly disability pay received a b. Maximum weekly deduction b c. Subtract line b from line a (If line b is larger than line a, enter 0) c d. Number of full weeks for which you	
c. Subtract line b from line a (If line b is larger than line a, enter 0)c d. Number of full weeks for which you	
is larger than line a, enter 0)cc d. Number of full weeks for which you	
d. Number of full weeks for which you	
received disability pay dd	
e. Multiply the amount on line c by line	
d. Enter here and on line 3A or 3B	
on the front of this schedule e	

Line 4 - The deduction is further reduced by the excess of the federal adjusted gross income (AGI) over \$15,000.

a.	Federal AGI (from IT-40 line 1 or from		
	IT-40PNR Schedule A, line 37A) a		
b.	Income limitb	_	15,000
C.	Subtract b from a (if b is larger		
	than a, enter 0). Enter here and on		
	line 4 on the front of this schedule c		

Instructions for Physician's Statement

A person is permanently and totally disabled when:

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and
- A physician determines that the disability

 (a) has lasted or can be expected to last continuously for at least a year, or
 - (b) can be expected to result in death.

