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INDIANA

IT-40EZ

Individual Income Tax Booklet

freefile.dor.in.gov **FAST • FRIENDLY • FREE**

WAIT!

YOU MAY QUALIFY FOR FREE ONLINE TAX FILING!



More than 2.7 million Indiana taxpayers filed electronically in 2014. Consider the benefits of filing electronically:

- **Faster Refund.** Electronic filing reduces errors and expedites refund time – within 10 to 14 days (compared with 10 to 12 weeks for a paper return).
- **Fewer Errors.** Up to 20 percent of paper-filed returns have errors, which can result in delays and possible penalty and/or interest for the taxpayer. Returns filed electronically, however, are 98 percent accurate.
- **Easier Filing.** You won't have to complete the many complicated forms in this booklet. Instead, you go online, answer some easy questions, and before you know it your taxes are complete.

You may be eligible to file your taxes online for FREE with INfreefile. Go to www.freefile.dor.in.gov to see if you qualify or learn more about INfreefile on page 4.



About the cover: This year, Indiana's tax booklets showcase some of Indiana's 25 state parks. This cover features McCormick's Creek State Park. Explore the spectacular limestone canyon, flowing creek, and scenic waterfalls that highlight Indiana's first state park. Hiking trails feature diverse forest trees, spicebush, and native wildflowers, including a trail through Wolf Cave Nature Preserve. For more information, visit www.in.gov/dnr. Image courtesy of Indiana Department of Natural Resources.

Indiana Income Tax Return for Full-Year Indiana Residents with No Dependents

File Form IT-40EZ if you filed a 2014 federal Form 1040EZ. Otherwise, file Form IT-40.

Who Must File?

- If you were a full-year Indiana resident and your gross income (the total of all your income before deductions) was greater than \$1,000 (your exemption), you must file an Indiana income tax return.
- If you (and/or your spouse, if filing jointly) were Indiana residents for less than a full year (or not at all), see Form IT-40PNR to see if you are required to file. Visit our website at www.in.gov/dor/5174.htm to get Form IT-40PNR.

Which Tax Form Should You File?

Indiana has two different individual income tax returns available for full-year residents to file. Read the following to find the right one for you.

Use Form IT-40EZ:

If you (and your spouse, if married) were full-year Indiana residents and **all** of the following are true:

- You filed (or were qualified to file) federal Form 1040EZ,*
- You are claiming only the renter's deduction and/or unemployment compensation deduction,
- You have no credits other than Indiana state and county tax withholding credits, and
- You do not have any interest income from a direct obligation (acquired after Jan. 1, 2012) of a state or political subdivision other than Indiana.

*1040EZ Filing Requirements Include:

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You (and your spouse, if married) were under age 65 and not blind at the end of 2014.
- Your federal adjusted gross income (Form 1040EZ, line 4) is less than \$110,150 (\$120,300 if married).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, and/or unemployment compensation, and your taxable interest was not over \$1,500.

Use Form IT-40:

If you (and your spouse, if filing jointly) were full-year Indiana residents and you do not qualify to file Form IT-40EZ.

Use Form IT-40PNR:

If you (and your spouse, if filing jointly) were part-year residents of Indiana or were full-year nonresidents of Indiana and had income from Indiana sources.

2014 Changes

Extension of Time to File Update

Indiana's extension of time to file, Form IT-9, now matches the federal extension of time to file timeline, plus 30 days. See page 5 for more information.

Same-Sex Marriage Tax Filing Guidelines

Couples in same-sex marriages from states that recognize them should file with Indiana using the same married filing status as they used for federal tax filing purposes.

Need Tax Forms or Information Bulletins?

Use Your Personal Computer

Visit our website on the Internet and download forms that you need. Our address is www.in.gov/dor/5174.htm.

Use Your Local Library or District Office

Tax forms may be available at your local library. They also are available at any of our district offices, which are located in Bloomington, Clarksville, Columbus, Evansville, Fort Wayne, Indianapolis, Kokomo, Lafayette, Merrillville, Muncie, South Bend and Terre Haute. These offices are open Monday through Friday between 8 a.m. and 4:30 p.m. Check local listings for the address, or visit our website at www.in.gov/dor/3390.htm.

Need Help With Your Return?

Use Local Assistance

You may be eligible to take advantage of the IRS Volunteer Return Preparation Program (VRPP). This program offers free tax return help to low income, elderly and special needs individuals. Volunteers will fill out federal and state forms for those who qualify. Call the IRS at 1-800-829-1040 to find the nearest VRPP location.

Use the Automated Information Line

Call the automated information line at (317) 233-4018 to get the status of your refund, billing information and prerecorded tax topics. These topics include collection procedures, payment plan procedures, use tax, county tax and 2014 tax year highlights. If you wish to check billing information, have a copy of your tax notice. The system will ask you to enter the tax identification number shown on the notice.

Call Us

To receive help with basic tax questions, call us at (317) 232-2240, Monday - Friday, 8 a.m. to 4:30 p.m.

Internet

If you need help deciding which form to file, or to get information bulletins or policy directives on specific topics, visit our website at www.in.gov/dor.

Where's Your Refund?

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

- Go to www.in.gov/dor/4339.htm and click *Check the Status of Your Refund*.
- Call (317) 233-4018 for automated refund information.
- Call (317) 232-2240 from 8 a.m. to 4:30 p.m. Monday - Friday, and a representative will help you.

A refund directly deposited to your bank account may be listed on your bank statement as a credit, deposit, etc. If you have received information from the department that your refund has been issued, and you are not sure if it has been deposited in your bank account, call the ACH Section of your bank or financial institution for clarification.

Important. If we are unable to deposit your refund to the listed account (incorrect/incomplete account numbers; account closed; refund to go to an account outside the United States; etc.), the department will mail a paper check to the address on the front of the tax form.

Note. A refund deposited directly to your Hoosier MasterCard account will appear on your monthly statement.

Moving?

If you move to a new address after filing your tax return and do not have a forwarding address on file with the post office, the department needs to know where to send your refund check. Change your address with us by doing one of the following:

- Go to <https://secure.in.gov/dor/4706.htm> and change your address online.
- Call the department at (317) 232-2240.
- Visit a district office near you. Go to www.in.gov/dor/3390.htm for a listing of district offices.

Ready To File Your Return?

Use an Electronic Filing Program

More than 2.7 million Hoosier taxpayers used an electronic filing program to file their 2013 state and federal individual income tax returns. Electronic filing provides Indiana taxpayers the opportunity to file their federal and state tax returns immediately, and receive their Indiana refunds in about half the time it takes to process a paper return. It takes even less time if you use direct deposit, which deposits your refund directly into your bank account. Even if there is an amount due on either return, Indiana taxpayers can still file electronically and feel comfortable knowing that the returns were received by the IRS and the Indiana Department of Revenue. Use an electronic vendor or contact your tax preparer to see if he or she provides this service.

INfreefile

This tax season Indiana continues to offer a new free tax filing service through the cooperation of the Free File Alliance.

Eligible Indiana taxpayers can file both the federal and Indiana individual tax returns using highly interactive and easy-to-use web-based applications that speed both returns and refunds. Some services also offer state-only filings as well.

More than 20 states will be using the INfreefile option in 2015. In addition, you have the selection of multiple vendors to use for this free service. The Department of Revenue estimates that nearly 1 million Indiana taxpayers will be eligible for this free service. You may be one. In fact, more than 119,000 Hoosier taxpayers used INfreefile last year and expressed a very high satisfaction with the service.

See if you are eligible by visiting www.freefile.dor.in.gov.

Social Security Number/ Individual Taxpayer Identification Number (ITIN)

Be sure to enter your Social Security number in the boxes at the top of the form. If filing a joint return, enter your Social Security number in the first set of boxes and your spouse's Social Security number in the second set of boxes.

If you already have an ITIN, enter it wherever your Social Security number is requested on your tax return. If you are in the process of applying for an ITIN, check the box located directly beneath the Social Security number area at the top of the form.

Name and Suffix

Please use all capital letters when entering your information. For example, Jim Smith Junior should be entered as JIM SMITH JR.

Name. If your last name includes an apostrophe, do not use it. For example, enter O'Shea as OSHEA. If your name includes a hyphen, use it. For example, enter SMITH-JONES.

Suffix. Enter the suffix associated with your name in the appropriate box.

- Use JR for junior and SR for senior.
- Numeric characters must be replaced by Roman Numerals. For example, if your last name is Charles 3rd, do not use 3rd; instead, enter III in the suffix field.
- **Do not** enter any titles or designations, such as M.D., Ph. D., RET., Minor or DEC'D.

Foreign Country Designation

Complete this area if the address you are using is located in a foreign country. Enter the 2-character foreign country code, which may be found online at www.in.gov/dor/4432.htm.

School Corporation Number

Enter the four-digit school corporation number (found on page 12 or 13) for where the primary taxpayer lived on Jan. 1, 2014. The primary taxpayer is the first name listed at the top of the tax return. If the primary taxpayer did not live in Indiana on Jan. 1, 2014, enter the code number "9999". Contact a local school or your county auditor's office if you're not sure which school corporation you live in.

County Information

Enter the two-digit code numbers for the county(s) where you and your spouse, if filing joint, lived and worked on Jan. 1, 2014. You can find these code numbers on the chart on the back of Schedule CT-40EZ. See the instructions beginning on page 8 for more information, including the definitions of the county where you live and work.

Commas

Do not use commas when entering amounts. For instance, express 1,000 as 1000.

Enclosing Schedules, W-2s, Etc.

Enclose all your W-2s, 1099s and check or money order, if applicable. Do not staple or paper clip your enclosures.

Filing an Amended (Corrected) Tax Return

Did you receive a late W-2 or other kind of income statement after you filed? Did you forget to claim an exemption or deduction? If you need to amend (correct) a tax return that has already been filed, use Form IT-40X, Amended Individual Income Tax Return, located at www.in.gov/dor/5174.htm.

When Should You File?

Your tax return is due April 15, 2015. If you file after this date, you may have to pay interest and/or penalty. See page 7 for more information.

Fiscal year tax returns are due by the fifteenth (15) day of the fourth (4th) month after the close of the fiscal year. You must complete the fiscal year filing period information at the top of the form.

Extension Of Time To File — What If You Can't File On Time?

You must get an extension of time to file if you:

- Are required to file (your income is more than your exemptions), and
- You cannot file your tax return by the April 15, 2015 due date.

Whether you owe additional tax, are due a refund, or are breaking even, you still need to get an extension if filing after April 15, 2015.

Note. Indiana's extension of time to file, Form IT-9, now extends the filing date to match the federal extension of time to file date plus 30 days (to Nov. 14). Since Nov. 14 falls on a weekend in 2015, filing Form IT-9 will extend the filing date to the next business day, which is Nov. 16, 2015.

If You Owe...

Option 1 File Indiana's extension of time to file, Form IT-9, and send in a payment. This must be filed by April 15, 2015, for the extension to be valid. Then, make sure to file your tax return by Nov. 16, 2015, paying any remaining balance due with that filing. While interest is due on any amount paid after April 15, penalty will be waived if both of the following conditions are met:

- The remaining balance is paid in full by Nov. 16, 2015, and
- You paid at least 90 percent of the tax expected to be owed by the original April 15 due date.

Note. You may file for a state extension of time to file online if you make a payment with it. Access the department's ePay system at www.in.gov/dor/4340.htm by April 15, and follow the directions for making an extension payment.

Important. You cannot file Form IT-40EZ if making an extension payment to Indiana. You must file Form IT-40.

Option 2 If you filed for a 6 month federal extension of time to file (Form 4868) with the IRS, you are not also required to file for a state extension (via Form IT-9 or online). Make sure to file your tax return by Nov. 16, 2015 (Indiana allows for an additional 30 days), paying any balance due with that filing. While interest is due on any amount paid after April 15, penalty will be waived if both of the following conditions are met:

- The balance due is paid in full by Nov. 16, 2015, and
- You paid at least 90 percent of the tax expected to be owed by the original April 15 due date.

If You Don't Owe...

You'll need to file for an extension if:

- You are due a refund, or
- You don't expect to owe any tax when filing your tax return, and
- You are unable to file your return by April 15, 2015.

There are two ways to accomplish this:

- If you have a valid federal extension, Form 4868, you automatically have an extension with Indiana and do not have to file for a separate state extension (Form IT-9).
- If you do not have a valid federal extension, file Form IT-9 by April 15, 2015.

Extension Filing Deadline.

- Both state Form IT-9 and federal Form 4868 extend your state filing time to Nov. 16, 2015.

Will You Owe Penalty and/or Interest?

Interest is owed on all amounts paid after April 15, 2015. See page 8 for instructions on how to figure interest.

Penalty will not be owed if you have:

- Paid 90 percent of the tax you expect to owe by April 15, 2015;
- Filed your tax return by Nov. 16, 2015; and
- Paid any remaining amount due with that filing.

Indiana’s Extension of Time to File, Form IT-9

You may get Form IT-9 online at www.in.gov/dor/5174.htm. You may also file for an extension online (if making a payment) at www.in.gov/dor/4340.htm (make sure to do this by April 15, 2015).

Remember, you cannot file Form IT-40EZ if making an extension payment to Indiana. You must file Form IT-40.

Line-By-Line Instructions

Important: Complete your federal Form 1040EZ first.

Rounding Required

Each line on which an amount can be entered has a “.00” already filled-in. This is to remind you that rounding is required when completing your tax return.

You must round your amounts to the nearest whole dollar.

To do this, drop amounts of less than \$0.50.
Example. \$432.49 rounds down to \$432.00.

Increase amounts of \$0.50 or more to the next higher dollar.
Example. \$432.50 rounds up to \$433.00.

When Not to Fill in a Line

If you do not have an entry for a particular line, leave it blank. Do not use dashes, zeros or other symbols to indicate that you have no entry for that line.

Line 1 – Federal Adjusted Gross Income

Enter your federal “adjusted gross income” from federal Form 1040EZ, line 4.

Line 2 – Deductions

Enter the amount from line 3 of the *Indiana Deduction Worksheet*, which is located on the back of Form IT-40EZ.

Line 4 – Exemptions

Enter \$1,000 if filing a single return or \$2,000 if filing a joint return.

Note. You are always eligible to claim a full \$1,000 personal exemption on your Indiana IT-40EZ (even if your parents or someone else can also claim you on their return).

Line 7 – County Tax

Complete the County Tax Schedule, Form CT-40EZ, to figure your tax. Go to page 8 for detailed county tax instructions.

Line 8 – Use Tax on Internet, Mail Order and/or Out-Of-State Purchases

If you have purchased items while you were outside Indiana, through the mail (for instance, by catalog or offer through the mail), through radio or television advertising and/or over the Internet, these purchases may be subject to Indiana sales and use tax, if sales tax was not paid at the time of purchase. This tax, called “use” tax, is figured at 7 percent. Complete the worksheet below to figure your tax.

Sales/Use Tax Worksheet		
List all purchases made during 2014 from out-of-state retailers.		
Column A Description of personal property purchased from out-of-state retailer	Column B Date of Purchase(s)	Column C Purchase Price of Property(s)
Magazine subscriptions:		
Mail order purchases:		
Internet purchases:		
Other purchases:		
1. Total purchase price of property subject to the sales/use tax: enter total of Columns C	1	
2. Sales/use tax: Multiply line 1 by .07 (7%)	2	
3. Sales tax previously paid on the above items (up to 7% per item)	3	
4. Total amount due: Subtract line 3 from line 2. Carry to Form IT-40EZ, line 8. If the amount is negative, enter zero and put no entry on line 8	4	

Lines 10 and 11 – Indiana State and County Tax Withholding Amounts

Enter the amount(s) of Indiana state and/or county tax withheld, which is usually shown in boxes 17 and 19 of your W-2s. You must enclose your W-2s to verify your claimed withholding.

Line 14 – Contribution to Indiana Nongame Wildlife Fund

The Indiana Wildlife Diversity Program offers you the opportunity to play an active role in conserving Indiana's nongame and endangered wildlife. This program is funded through public donations to the Indiana Nongame Wildlife Fund. Enter the amount of your refund you wish to donate to the Nongame Wildlife Fund on line 14. You can donate all or a part of your refund. Donations must be a minimum of \$1.

If you are not receiving a refund, but want to support the Wildlife Diversity Section, you may make a contribution online at www.in.gov/dnr/fishwild/3316.htm. Read more about Indiana's Wildlife Diversity Program and learn how donations have helped Indiana's endangered wildlife at www.in.gov/dnr/fishwild/3316.htm.

Line 15 – Refund

A refund check will be mailed to you unless you complete the direct deposit information on line 16.

When to Expect Your Refund

Generally, 10 to 14 days is the average wait for a refund if the tax return is electronically filed; it can take up to 10 to 12 weeks for the refund to be issued if you mail in your tax return.

Where's Your Refund?

There are several ways to check the status of your refund. You will need to know the exact amount of your refund, and a Social Security number entered on your tax return. Then, do one of the following: Go to www.in.gov/dor/4339.htm and click *Check the Status of Your Refund*.

- Call (317) 233-4018 for automated refund information.
- Call (317) 232-2240 from 8 a.m. to 4:30 p.m. Monday - Friday, and a representative will help you.

A refund directly deposited to your bank account may be listed on your bank statement as a credit, deposit, etc. If you have received information from the department that your refund has been issued, and you are not sure if it has been deposited in your bank account, call the ACH Section of your bank or financial institution for clarification.

Important. If we are unable to deposit your refund to the listed account (incorrect/incomplete account numbers; account closed; refund to go to an account outside the United States; etc.), the department will mail a paper check to the address on the front of the tax form.

Note. A refund deposited directly to your Hoosier MasterCard account will appear on your monthly statement.

Important. There is a **statute of limitations** when filing for a refund. You must file your 2014 Form IT-40EZ no later than April 18, 2017, in order to be eligible to receive a refund. (The claim is considered to be made on the day your tax return is postmarked.) If you file your 2014 tax return after the statute of limitations has expired, no refund will be issued.

A Note About Refund Offsets

Indiana law requires that money you owe to the state, its agencies and certain federal agencies be deducted from your refund or credit before a refund is issued. This includes money owed for past-due taxes, student loans, child support, food stamps or an IRS levy. If the department applies your refund to any of these debts, you will receive a letter explaining the situation.

Line 16 – Direct Deposit

If you want your refund directed into your bank account, complete lines 16a, b, c and d.

Caution. If you choose this option, make sure to verify the account information after you've entered it. This will help ensure your refund is deposited into your desired account.

- The routing number is 9 (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 you are making your deposit to: either a checking account or savings account.
- 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.

If you currently have a **Hoosier Works MasterCard** and wish to have your refund directly deposited in your account, enter your 12-digit account number on line 16b, where it says "Account Number" (**do not** write anything on line 16a "Routing Number").

You can find your 12-digit account number in the upper right-hand corner of your account monthly statement. **DO NOT** use your MasterCard 16-digit number. Make sure to check the "Hoosier Works MC" box.

Line 18 – Penalty

If your tax return is filed after the April 15, 2015 due date and you have an amount due, you will probably owe a penalty. Penalty is 10 percent of the amount due on line 17 or \$5, whichever is greater.

Exception: If you have an extension of time to file, are filing by the extended filing due date and have prepaid at least 90 percent of the amount due by April 15, 2015, then no penalty is due.

Note. You cannot file Form IT-40EZ if you have paid an amount with an extension of time to file; you must file Form IT-40 to take advantage of this exception. Get Form IT-40 at www.in.gov/dor/5174.htm.

Line 19 – Interest

If your tax return is filed after the April 15, 2015, due date and you have an amount due, you will owe interest (even if you have a valid extension of time to file). Interest should be figured on the amount on line 17. Contact the department for the current interest rate by calling (317) 232-2240, or visit our website at www.in.gov/dor/3618.htm to see Departmental Notice #3.

Line 20 – Amount You Owe – Payment Options

There are several ways to pay the amount you owe. Make your check, money order or cashier's check payable to: Indiana Department of Revenue. Just include the payment loose in the envelope. **Do not staple** it to the return. **Do not send cash.**

You may pay using the **eCheck** payment method. This service uses a paperless check, and may be used to pay the tax due with your Indiana individual income tax return, as well as any billings issued by the Indiana Department of Revenue for any tax type. To pay, go to www.in.gov/dor/epay and follow the step-by-step instructions. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.

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

You may also pay by using your American Express® Card, Discover® Card, MasterCard® or VISA® by calling 1-800- 2-PAY TAX (1-800-272-9829). Or, log on to www.in.gov/dor/epay and use your Discover® Card, MasterCard® or VISA® to make a payment. A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

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.
- After you get a tax bill, log on to www.intaxpay.in.gov and follow the directions.
- *Important.* If using the payment plan option, penalty and interest will be due on all amounts paid after the April 15, 2015, due date.

Indiana Deduction Worksheet Instructions (located on back of Form IT-40EZ)

Line 1 – Renter's Deduction

You may be able to take the renter's deduction if you paid rent on your principal place of residence, and the place you rented was subject to Indiana property tax.

Your "principal place of residence" is the place where you have your true, fixed, permanent home and where you intend to return after being absent.

If you rented a mobile home or paid rent on a lot for your mobile home, you may claim the renter's deduction if the above requirements are met.

You cannot claim the renter's deduction if the rental property was exempt from Indiana property tax. Examples of this type of property are:

- government owned housing,
- property owned by a nonprofit organization,
- student housing,
- property owned by a cooperative association, or
- property located outside of Indiana.

How much rent can I deduct? You can deduct up to \$3,000 or the amount of rent paid, whichever is less. You must complete all the information on the worksheet. If you moved during the year or had more than one landlord, you must list the same information for each place that you rented. Enclose additional sheets if necessary.

Important: You must keep copies of your rental receipts, landlord identifying information, and lease agreements as the department can require you to provide this information.

Line 2 – Nontaxable Portion of Unemployment Compensation

If you received unemployment compensation during 2014, you may be eligible for a deduction. Complete the worksheet on page 9 to determine if you are eligible and the amount of your deduction. Make sure to enclose your 1099G(s) if you claim the deduction.

County Tax Instructions

If you and your spouse (if married) lived in an Indiana county as of January 1 of the tax year, you will probably owe county tax. Complete the county tax Schedule CT-40EZ to figure if you owe, and how much it will be.

County Where You Lived Defined

Your county of residence is the county where you maintained your home on Jan. 1, 2014. If you had more than one home in Indiana on this date, then your county of residence as of Jan. 1, 2014, was:

- Where you were registered to vote. If this did not apply, then your county of residence was
- Where your personal automobile was registered. If this did not apply, then your county of residence was
- Where you spent the majority of your time in Indiana during 2014.

If you moved to another Indiana county after Jan. 1, 2014, your county of residence for tax purposes will not change until next year.

Example. Clary was a lifelong Scott County resident until she moved to Martin County on March 15, 2014. She will figure Scott County tax when filing her 2014 state tax return. If she still lived in Martin County as of Jan. 1, 2015, then she will figure Martin County tax when filing her 2015 state taxes.

Unemployment Compensation Worksheet

You will need your federal form 1040EZ to complete lines 1 and 2 below.

1. Enter the unemployment compensation from your federal Form 1040EZ, line 3.....
2. Enter the adjusted gross income from your federal Form 1040EZ, line 4
3. Enter \$12,000 if single, or \$18,000 if married
4. Subtract line 3 from line 2. If zero or less, enter -0-
5. Enter one-half of the amount on line 4 (divide line 4 by the number 2)
6. Taxable unemployment compensation for Indiana purposes: enter the amount from either line 1 or line 5, whichever is smaller
7. Subtract line 6 from line 1 (if zero or less, you are not eligible for a deduction). Carry this amount to the back of Form IT-40EZ. Enter it on line 2 of the Indiana Deduction Worksheet

1		
2		
3		
4		
5		
6		
7		

County Where You Worked Defined

This is the county where your main place of business was located or where your main work activity was performed on Jan. 1, 2014. If you began working in another county after Jan. 1, 2014, the county where you worked for tax purposes will not change until next year. If you had more than one job on Jan. 1, 2014, the county where you worked is based on the job where you worked the most hours and earned the most income.

Example. Jessie worked in Marion County on Jan. 1, 2014. She quit that job and began a new one in Johnson County on Feb. 10, 2014. She will enter the Marion County two-digit code (49) as the county where she worked even though she changed jobs during the year.

Special Note to Married Taxpayers

If you lived in different counties on Jan. 1, 2014, both of you need to figure your county tax separately. See Schedule CT-40EZ Line 1 instructions below for details on how to do this.

Schedule CT-40EZ Instructions

Line 1

- If you are filing a single return, enter on line 1A the amount from Form IT-40EZ, line 5.
- If you are filing a joint return and you both lived in the same county on Jan. 1, 2014, enter on line 1A the amount from Form IT-40EZ, line 5. Leave Column B blank.
- If you are filing a joint return and you lived in different counties on Jan. 1, 2014, enter your share of the amount reported on line 5 of Form IT-40EZ. See how to do this in the following example.

Example. Jacob and Becca married in 2014 and are filing a joint return.

On Jan. 1, 2014, Jacob lived in Greene County and Becca lived in Clay County. Their individual share of the \$39,080* amount reported on line 5 of their Form IT-40EZ is to be broken down on Schedule CT-40EZ between Column A and Column B in the following way:

	Column A Jacob	Column B Becca	IT-40EZ Line 5
Wages	23,000	21,000	44,000
Interest (joint account)	+ 40	+ 40	+ 80
Renter's deduction	<u>- 1,500</u>	<u>-1,500</u>	<u>-3,000</u>
Subtotal	21,540	19,540	41,080
Exemption	<u>-1,000</u>	<u>-1,000</u>	<u>-2,000</u>
Totals	20,540	18,540	39,080*

Jacob will enter \$20,540 on line 1A and Becca will enter \$18,540 on line 1B of Schedule CT-40EZ.

Line 2

If you are filing a single return or a joint return where you both lived in the same county on Jan. 1, 2014, enter on line 2A the county resident rate from the county tax rate chart. Leave line 2B blank.

If you are filing a joint return and you lived in different counties on Jan. 1, 2014:

- Enter on line 2A your county resident rate from the county tax rate chart.
- Enter on line 2B enter your spouse's county resident rate from the county tax rate chart.

Additional Information

Deceased Individual Information

If the taxpayer and/or spouse died during 2014, and this return is being filed with his/her name on it, make sure to enter the month and day of death in the appropriate box located on the back of the IT-40EZ. For example, a date of death of Jan. 9, 2014, would be entered as 01/09/2014.

Note: If the taxpayer and/or spouse died before or after 2014, do not enter his/her date of death in this box.

Signature Section

If this is a joint return, both you and your spouse must sign and date the tax return. Please enter your daytime telephone number so we can call you if we have any questions about your tax return. Also, enter your email address if you would like us to be able to contact you by email.

Signing a Tax Return for a Deceased Individual

If a joint return is filed by the surviving spouse, the surviving spouse should sign his/her name and after the signature write: "Filing as Surviving Spouse".

If filing a return for a deceased individual, an executor or administrator appointed to the deceased's estate must file and sign the return (even if this isn't the final return), indicating their relationship after their signature (e.g. administrator).

If an executor or administrator has not been appointed, the person filing the return should sign and give their relationship to the deceased (e.g. "John Doe, nephew").

A Refund Check for a Deceased Individual

If you (the surviving spouse, administrator, executor or other) have received a refund check and cannot cash it, contact the department to get a widow's affidavit (POA-30) or a distributee's affidavit (POA-20) at www.in.gov/dor/3508.htm. Send the completed affidavit, the refund check and a copy of the death certificate to the State Auditor's Office so a refund check can be issued to you.

Personal Representative Information

Typically, the department will contact you (and your spouse, if married) if there are any questions or concerns about your tax return. If you wish to allow the department to discuss your tax return with someone else (e.g. the person who prepared it, a relative or friend, etc.), you will need to complete this area.

First, you must place an X in the "Yes" box, which follows the sentence "I authorize the department to discuss my tax return with my personal representative."

Next, enter:

- The name of the individual you are designating as your personal representative,
- That person's telephone number,
- That person's complete address.

If you complete this area, you are authorizing the department to be in contact with someone other than you concerning information about this tax return. **Note:** If you are due a refund, it will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

You may decide at any time to **revoke** the authorization for the department to be in contact with your personal representative. If you do, you will need to tell us that in a signed statement. 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

Have your paid preparer complete this area (even if the paid preparer is the same individual designated as your personal representative).

The paid preparer must provide:

- The name of the firm that he/she represents,
- The preparer's tax identification number (PTIN), and
- The firm's address or his/her address if self-employed.

Opt-Out Designation

There are many benefits to electronic filing, which include:

- Elimination of math errors,
- Faster refunds,
- Fast and free filing (with the state's Free File program).

If you use a paid preparer and do not want your tax return to be filed electronically, you must complete a state Form IN-OPT. This form requires your signature (and your spouse's, if married), and must be maintained by your paid preparer with his or her records. Get Form IN-OPT at www.in.gov/dor/5174.htm for more information.

Taxpayer Advocate

As prescribed by the Taxpayer Bill of Rights, the department has an appointed Taxpayer Advocate whose purpose is to facilitate the resolution of taxpayer complaints and complex tax issues. If you have a complex tax issue, you must first pursue resolution through normal channels, such as contacting the tax administration division (317-232-2240). If you are still unable to resolve your tax issue, or a tax assessment places an undue hardship on you, you may receive assistance from the Office of the Taxpayer Advocate.

For more information, and to get required schedules if filing for an offer in compromise or a hardship case, visit our website at www.in.gov/dor/3883.htm. You may also contact the Office of the Taxpayer Advocate directly at this email address: taxpayeradvocate@dor.in.gov, or by telephone at (317) 232-4692. Submit supporting information and documents to: Indiana Department of Revenue, Office of the Taxpayer Advocate, P.O. Box 6155, Indianapolis, IN 46206-6155.

Public Hearing - June 18, 2015

The department will hold a public hearing on June 18, 2015. Please come and share your ideas on how the Department of Revenue can better administer Indiana tax laws. The hearing will be held at 10-11 a.m. in Conference Room A of the Conference Center, Indiana Government Center South, 402 West Washington Street, Indianapolis, Ind. You may also submit your concerns in writing to: Indiana Department of Revenue, Commissioner's Office, MS# 101, 100 North Senate Avenue, Indianapolis, IN, 46204.

Where to Mail Your Tax Return

If you are enclosing a payment, please mail your tax return with all enclosures to:

**Indiana Department of Revenue
P.O. Box 7224
Indianapolis, IN 46207-7224**

For all other filings, please mail your tax return with all enclosures to:

**Indiana Department of Revenue
P.O. Box 40
Indianapolis, IN 46206-0040**



Indiana School Corporations

The list below gives the school corporations within each county in Indiana. If you are unable to determine your correct school corporation, you should contact your county auditor for assistance. Please enter your four-digit number in the appropriate space on the front of your Indiana return.

County

Corporation Number and Name

Adams

0015 Adams Central Comm
0025 North Adams Community
0035 South Adams Schools

Allen

0125 M.S.D. Southwest Allen Co
0225 Northwest Allen County
0235 Fort Wayne Community
0255 East Allen County

Bartholomew

0365 Bartholomew Consolidated
0370 Flatrock-Hawcreek
4215 Edinburg Community

Benton

0395 Benton Community
5995 South Newton
8535 TriCounty

Blackford

0515 Blackford Community

Boone

0615 Western Boone County
0630 Zionsville Community Schools
0665 Lebanon Community Sch Corp
3055 Sheridan Community Sch Corp

Brown

0670 Brown County Sch Corp

Carroll

0750 Carroll Consolidated Sch Corp
0755 Delphi Community Sch Corp
1180 Rossville Consolidated
8565 Twin Lakes Sch Corp

Cass

0815 Southeastern Sch Corp
0875 Logansport Community
0775 Pioneer Regional Sch Corp
2650 Caston Sch Corp

Clark

0940 West Clark Community
1000 Clarksville Community
1010 Greater Clark County

Clay

1125 Clay Community Schools
2960 MSD Shakamak Schools

Clinton

1150 Clinton Central Sch Corp
1160 Clinton Prairie Sch Corp
1170 Frankfort Community
1180 Rossville Consolidated

Crawford

1300 Crawford Co. Community

Daviess

1315 Barr-Reeve Community
1375 North Daviess Comm Sch
1405 Washington Community

Dearborn

1560 Sunman-Dearborn Comm
1600 South Dearborn Comm
1620 Lawrenceburg Comm

Decatur

1655 Decatur Co Community
1730 Greensburg Community

DeKalb

1805 DeKalb County Eastern
Community Sch Dist
1820 Garrett-Keyser-Butler
Community
1835 DeKalb County Central
United Sch Dist
7610 Hamilton Community

Delaware

1875 Delaware Community
1885 Harrison-Washington
Community Sch Corp
1895 Liberty-Perry Community
1900 Cowan Comm Sch Corp
1910 York Town Community
School District
1940 Daleville Community Schools
1970 Muncie Community Schools

Dubois

2040 Northeast Dubois County
2100 Southeast Dubois County
2110 Southwest Dubois County
2120 Greater Jasper Consolidated

Elkhart

2155 Fairfield Comm Schools
2260 Baugo Community Schools
2270 Concord Community Schools
2275 Middlebury Community Schools
2285 Wa-Nee Community Schools
2305 Elkhart Community Schools
2315 Goshen Community Schools

Fayette

2395 Fayette County Sch Corp

Floyd

2400 New Albany-Floyd
County Consolidated Sch Corp

Fountain

2435 Attica Consolidated Sch Corp
2440 Covington Community
2455 Southeast Fountain

Franklin

2475 Franklin Co Community
6895 Batesville Community
7950 Union County

Fulton

2645 Rochester Community
2650 Caston Sch Corp
4445 Tippecanoe Valley
5455 Culver Community
6620 Eastern Pulaski

Gibson

2725 East Gibson Sch Corp
2735 North Gibson Sch Corp
2765 South Gibson Sch Corp

Grant

2815 Eastbrook Community
2825 Madison-Grant United
2855 Mississinewa Community
2865 Marion Community
5625 Oak Hill United

Greene

2920 Bloomfield School District
2940 Eastern School District
2950 Linton-Stockton Sch Corp
2960 MSD Shakamak Schools
2980 White River Valley School
District

Hamilton

3005 Hamilton Southeastern
3025 Hamilton Heights Sch Corp
3030 Westfield-Washington Schools
3055 Sheridan Comm Sch Corp
3060 Carmel Clay Schools
3070 Noblesville Schools

Hancock

3115 Southern Hancock Co
Community Sch Corp
3125 Greenfield Central Comm
3135 Mt Vernon Community
3145 Eastern Hancock County
Community Sch Corp

Harrison

3160 Lanesville Community
3180 North Harrison Comm
3190 South Harrison Comm
1300 Crawford Co Community

Hendricks

3295 North West Hendricks
3305 Brownsburg Community
3315 Avon Community Sch Corp
3325 Danville Community
3330 Plainfield Community
3335 Mill Creek Community

Henry

3405 Blue River Valley Schools
3415 South Henry Sch Corp
3435 Shenandoah School Corp
3445 New Castle Community
3455 C A Beard Memorial Sch Corp
6795 Union Sch Corp
8305 Nettle Creek Sch Corp

Howard

3460 Taylor Community
3470 Northwestern Sch Corp
3480 Eastern Howard Comm
3490 Western Sch Corp
3500 Kokomo-Center Township
Consolidated

Huntington

3625 Huntington Co Comm

Jackson

3640 Medora Community
3675 Seymour Community
3695 Brownstown Central Comm
3710 Crothersville Community

Jasper

3785 Kankakee Valley
3815 Rensselaer Central
6630 West Central Sch Corp
8535 Tri-County Sch Corp

Jay

3945 Jay Sch Corp

Jefferson

3995 Madison Consolidated
4000 Southwestern Jefferson
Consolidated

Jennings

4015 Jennings County Schools

Johnson

4145 Clark-Pleasant Comm
4205 Center Grove Community
4215 Edinburg Community
4225 Franklin Community
4245 Greenwood Community
4255 Nineveh-Hensley-Jackson
United

Knox

4315 North Knox Sch Corp
4325 South Knox Sch Corp
4335 Vincennes Community

Kosciusko

4345 Wawasee Community
4415 Warsaw Community
4445 Tippecanoe Valley
4455 Whitko Community
2285 Wa-Nee Community
5495 Triton Sch Corp

LaGrange

4515 Prairie Heights Comm
4525 Westview Sch Corp
4535 Lakeland Sch Corp

Lake

4580 Hanover Community
4590 River Forest Community
4600 Merrillville Comm Schls
4615 Lake Central Sch Corp
4645 Tri Creek Sch Corp
4650 Lake Ridge Schools
4660 Crown Point Community
4670 School City of East Chicago
4680 Lake Station Community
4690 Gary Community Sch Corp
4700 Griffith Public Schools
4710 School City of Hammond
4720 School Town of Highland
4730 School City of Hobart
4740 School Town of Munster
4760 Whiting School City

Indiana School Corporations Cont'd...

County

Corporation Number and Name

LaPorte

4770 Cass Township Schools
 4790 Dewey Township Schools
 4805 New Prairie United Sch Corp
 4860 MSD New Durham Twp
 4880 Prairie Township Schools
 4925 Michigan City Area Schools
 4940 South Central Community
 4945 LaPorte Community
 7150 John Glenn Sch Corp

Lawrence

5075 North Lawrence Comm
 5085 Mitchell Community

Madison

5245 Frankton-Lapel Comm
 5255 South Madison Comm
 5265 Alexandria Community
 5275 Anderson Community
 5280 Elwood Community
 2825 Madison-Grant United

Marion

5300 MSD Decatur Township
 5310 Franklin Township Comm
 5330 MSD Lawrence Township
 5340 MSD Perry Township
 5350 MSD Pike Township
 5360 MSD Warren Township
 5370 MSD Washington Township
 5375 MSD Wayne Township
 5380 Beech Grove City Schools
 5385 Indianapolis Public Schools
 5400 Sch Town of Speedway

Marshall

5455 Culver Community
 5470 Argos Community Schools
 5480 Bremen Public Schools
 5485 Plymouth Community
 5495 Triton Sch Corp
 7150 John Glenn Sch Corp
 7215 Union-North United

Martin

5520 Shoals Community
 5525 Loogootee Community

Miami

5615 Maconaquah Sch Corp
 5620 North Miami Consolidated
 5625 Oak Hill United Sch Corp
 5635 Peru Community Schools

Monroe

5705 Richland-Bean Blossom
 Community Sch Corp
 5740 Monroe Co Community

Montgomery

5835 North Montgomery Comm
 5845 South Montgomery Comm
 5855 Crawfordsville Comm Schools

Morgan

5900 Monroe-Gregg Sch Corp
 5910 Eminence Consolidated
 Comm Sch Corp
 5925 MSD Martinsville Sch Corp
 5930 Mooresville Con Sch Corp
 4255 Nineveh-Hensley-Jackson
 United

Newton

5945 North Newton Sch Corp
 5995 South Newton Sch Corp

Noble

6055 Central Noble Community
 6060 East Noble Sch Corp
 6065 West Noble Sch Corp
 4535 Lakeland Sch Corp
 8625 Smith-Green Comm Sch

Ohio

6080 Rising Sun-Ohio County
 Community

Orange

6145 Orleans Community Schools
 6155 Paoli Community Sch Corp
 6160 Springs Valley Comm

Owen

6195 Spencer-Owen Comm
 6750 Cloverdale Community

Parke

6260 Southwest Parke Comm
 6375 North Central Parke
 Community School
 1125 Clay Community Schools

Perry

6325 Perry Central Community
 6340 Cannelton City Schools
 6350 Tell City-Troy Township

Pike

6445 Pike County Sch Corp

Porter

6460 MSD Boone Township
 6470 Duneland Sch Corp
 6510 East Porter County
 6520 Porter Township
 6530 Union Township
 6550 Portage Township Schools
 6560 Valparaiso Community
 4925 Michigan City Area

Posey

6590 MSD Mount Vernon
 6600 MSD North Posey Co
 6610 New Harmony Town and
 Township Con Sch

Pulaski

6620 Eastern Pulaski Comm
 6630 West Central Sch Corp
 5455 Culver Community
 7515 North Judson-San Pierre

Putnam

6705 South Putnam Community
 6715 North Putnam Community
 6750 Cloverdale Community
 6755 Greencastle Community

Randolph

6795 Union Sch Corp
 6805 Randolph Southern
 6820 Monroe Central
 6825 Randolph Central
 6835 Randolph Eastern

Ripley

6865 South Ripley Community
 6895 Batesville Community
 6900 Jac-Cen-Del Community
 6910 Milan Community Schools
 1575 Ripley-Ohio-Dearborn-
 Special-Ed-Coop
 1560 Sunman-Dearborn Comm

Rush

6995 Rush County Schools
 3455 C A Beard Memorial Sch Corp

St. Joseph

7150 John Glenn Sch Corp
 7175 Penn-Harris-Madison
 Sch City of Mishawaka
 7205 South Bend Community
 7215 Union-North United Sch Dist
 4805 New Prairie United Sch Corp

Scott

7230 Scott Co Sch District No. 1
 7255 Scott Co Sch District No. 2

Shelby

7285 Shelby Eastern Schools
 7350 Northwestern Consolidated
 7360 Southwestern Consolidated
 7365 Shelbyville Central Schools
 1655 Decatur Co Community

Spencer

7385 North Spencer County
 7445 South Spencer County

Starke

7495 Oregon-Davis Sch Corp
 7515 North Judson-San Pierre
 7525 Knox Community Sch Corp
 5455 Culver Community

Steuben

7605 Fremont Community Schools
 7610 Hamilton Community Schools
 7615 MSD Steuben County
 1835 DeKalb County Central
 United Sch Dist
 4515 Prairie Heights Comm

Sullivan

7645 Northeast Sch Corp
 7715 Southwest Sch Corp

Switzerland

7775 Switzerland County

Tippecanoe

7855 Lafayette Sch Corp
 7865 Tippecanoe Sch Corp
 7875 West Lafayette Comm
 0395 Benton Community

Tipton

7935 Tri-Central Sch Corp
 7945 Tipton Community Sch Corp

Union

7950 Union County

Vanderburgh

7995 Evansville-Vanderburgh

Vermillion

8010 North Vermillion Comm
 8020 South Vermillion Comm

Vigo

8030 Vigo County Sch Corp

Wabash

8045 Manchester Community Schls
 8050 MSD Wabash County
 8060 Wabash City Schools

Warren

8115 MSD Warren County
 0395 Benton Community Sch Corp
 2440 Covington Community

Warrick

8130 Warrick County Sch Corp

Washington

8205 Salem Community Schools
 8215 East Washington Sch Corp
 8220 West Washington Sch Corp

Wayne

8305 Nettle Creek Sch Corp
 8355 Western Wayne Schools
 8360 Centerville-Abington
 Community Schools
 8375 Northeastern Wayne
 8385 Richmond Community

Wells

8425 Southern Wells Comm
 8435 Northern Wells Comm
 8445 MSD Bluffton-Harrison

White

8515 North White Sch Corp
 8525 Frontier Sch Corp
 8535 Tri-County School Corp
 8565 Twin Lakes Sch Corp
 0775 Pioneer Regional Sch Corp

Whitley

8625 Smith-Green Comm Schls
 8665 Whitley Co. Con Schools
 4455 Whitko Community Sch Corp

Indiana Department of Revenue
100 North Senate Avenue
Indianapolis, IN 46204-2253



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Indiana Dept.
of Revenue

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This 2014 IT-40EZ booklet contains:

- Form IT-40EZ and Instructions
- Schedule CT-40EZ