



# Indiana Amended Individual Income Tax Return

Tax Year

If you are **not** filing for the calendar year January 1 through December 31, enter period from:

to:

Your Social Security Number

Spouse's Social Security Number

Your first name  Initial

Last name  Suffix

If filing a joint return, spouse's first name  Initial

Last name  Suffix

Present address (number and street or rural route)

Place "X" in box if you are married filing separately.

City

State

Zip/Postal code

Foreign country 2-character code  Place "X" in box if amendment due to an NOL.

Enter loss year

For department use only

Are you filing an amended federal return? Yes  No  If yes, attach a copy of your federal Form 1040X.

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1 of the tax year.

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

**Complete Part 1 on the back to explain any changes.**

	A As Shown on Original Return	B Amount of Change	C Correct Amount
1. Amount from line 1 of Form IT-40/IT-40EZ/IT-40PNR.....	00	00	1 00
2. Indiana add-backs from Schedule 1 (or Schedule B).....	00	00	2 00
3. Add lines 1 and 2.....	00	00	3 00
4. Indiana deductions from Schedule 2 (or Schedule C).....	00	00	4 00
5. Subtract line 4 from line 3.....	00	00	5 00
6. Exemptions from Schedule 3 (or Schedule D).....	00	00	6 00
7. Subtract line 6 from line 5.....	00	00	7 00
8. State adjusted gross income tax: see instructions.....	00	00	8 00
9. County tax.....	00	00	9 00
10. Other taxes from Schedule 4 (or Schedule E).....	00	00	10 00
11. Add lines 8, 9 and 10 (tax) (if less than zero, enter zero)	00	00	11 00
12. Credits from Schedule 5 (or Schedule F).....	00	00	12 00
13. Offset credits from Schedule 6 (or Schedule G).....	00	00	13 00
14. Amount previously paid.....	00	00	14 00
15. Add lines 12, 13 and 14 (net credits).....	00	00	15 00
16. Donations (see instructions).....	00	00	16 00
17. Amount applied to the next year's estimated tax account	00	00	17 00
18. Amount previously refunded.....	00	00	18 00
19. Penalty for the underpayment of estimated tax.....	00	00	19 00
20. Add lines 11, 16, 17, 18 and 19 (tentative amount due)...	00	00	20 00



<b>21. Refund:</b> If line 15C is greater than line 20C, enter the difference here and stop. This is your refund. If line 20C is greater than line 15C, continue to line 22..... <b>Your Refund</b>	21		00
<b>22. Amount Due:</b> If line 20C is greater than line 15C, enter the difference here .....	22		00
23. Penalty (see instructions).....	23		00
24. Interest (see instructions).....	24		00
<b>25. Total Amount Due</b> (see instructions for information on how to make your payment). <b>Pay This Amount</b>	25		00

**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 (Department) to furnish my financial institution with my routing number, account number, account type, and Social Security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ 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.

Yes  No  If yes, complete the information below.

**Personal Representative's Name** (please print) \_\_\_\_\_  
 Telephone number \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ Zip Code \_\_\_\_\_

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

\_\_\_\_\_ PTIN \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Preparer's signature \_\_\_\_\_

**Part 1 Explanation of changes**

Check all that apply. Make sure to enclose copies of W-2s, federal and/or other state tax returns, state schedules (such as CC-40 if claiming a college credit), etc., to support your amendment.

- Add W-2 (s) \_\_\_\_\_
- Add/change Credit: name of credit(s) \_\_\_\_\_
- Add/change Deduction: name of deduction(s) \_\_\_\_\_
- Add/change Exemption: which exemption(s) \_\_\_\_\_
- Change in filing status: \_\_\_\_\_
- Amending for tax year 2016 or before? If yes, and you are decreasing the amount reported on Line 1, Column C, check the box and attach a federal Tax Account Transcript (see instructions)
- Other: Explain \_\_\_\_\_

Mailing Address:

- 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.



# Instructions for Completing Form IT-40X

## Who should file Form IT-40X

Use this form to correct/update a previously filed Indiana individual income tax return.

## Additional Information

If you have any questions concerning the types of income to be reported, what adjustments are allowable, how to figure and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending. Current year instructions may be accessed online at [www.in.gov/dor/6524.htm](http://www.in.gov/dor/6524.htm); instructions for previous years may be accessed at [www.in.gov/dor/3488.htm](http://www.in.gov/dor/3488.htm).

## Part 1 Explanation of Changes (Located on Page 2)

You must provide a complete explanation of the changes you are making to your previously filed return. While some of the most common reasons to amend are listed, if you are amending for any other reason(s), enter a detailed explanation in the "Other" area.

Make sure to enclose documents to support your amended claim. These documents can include:

- W-2s, 1099s, WH-18s, etc.
- A copy of your amended federal return, if one was filed, and any federal schedules/forms that support the changes listed in Column B.
- Schedule IT-40NOL and federal Schedule A (from Form 1045) if claiming a net operating loss carryforward deduction.
- Other state(s) returns if claiming a credit for taxes paid to other states
- State forms/schedules, such as Schedule CC-40 if claiming a college credit.
- Federal Tax Account Transcript (see Line 1 instructions).

Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.

**Note.** You may not change your filing status (from a joint to a single return) after the due date of the original tax return has passed.

**Column A** – Enter the amount shown on your original return or previously amended return, or as last determined by the department.

**Column B** – Enter the amount of change in the items reported on your original return.

**Column C** – Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

**Important.** You must round all entries.

## Line 1 – Amount from Line 1 of IT-40/IT-40EZ/IT-40PNR

Enter in Column A the amount reported on line 1 of your Indiana individual income tax return. Enter any change to that amount in Column B, and the corrected total in Column C. If amending Form IT-40RNR, enter the Indiana AGI from line 3.

**Important.** If you are reducing the amount in Column C for tax year 2016 or before, you must attach a federal Tax Account Transcript. After the Internal Revenue Service completes the processing of any federal Form 1040X, you may obtain a copy of the transcript at [www.irs.gov/individuals/get-transcript](http://www.irs.gov/individuals/get-transcript).

## Line 2 – Indiana Add-Backs

For tax year 2009 and beyond, enter in Column A the total add-backs reported on Schedule 1 from IT-40 (from Schedule B if filing IT-40PNR). If filing Form IT-40EZ for 2009, add-back any unemployment compensation reported on line 2 of that form.

For tax years 2005 through 2008, enter the total of add-backs reported on lines 2 through 6 from IT-40 (from Schedule A, lines 23 and 24 if filing IT-40PNR).

For tax years 2003 and 2004, enter the total of add-backs reported on lines 2 through 5 from IT-40 (from Schedule A, lines 23 and 24 if filing IT-40PNR).

For tax years before 2003, enter the net of any reported tax add-back, net operating loss carryforward, and/or income taxed on federal Form 4972 (enter the net of any reported tax add-back and income taxed on federal Form 4972 if filing IT-40PNR). Enter any change in Column B and the corrected total in Column C.

## Line 4 – Indiana Deductions

Enter in Column A the deductions reported on your Indiana individual income tax return. Enter any change in Column B and the corrected total in Column C.

## Line 6 – Exemptions

Enter in Column A the total amount of exemptions reported on your Indiana individual income tax return. Enter any change in Column B and the corrected total in Column C. If amending Form IT-40RNR, enter the exemptions from line 4.

**Note.** If amending Form IT-40PNR, read the proration instructions for that tax year; use the corrected totals from the IT-40X to arrive at the adjusted amount to enter here.

## Line 8 – State Adjusted Gross Income Tax

For tax years beginning before Jan. 1, 2015, multiply the amount on line 7 by .034. For the 2015 and 2016 tax years, multiply the amount on line 7 by .033. For tax years 2017 and beyond, multiply the amount on line 7 by .0323.

## Line 9 – County Tax

Complete Schedule CT-40/CT-40PNR (or IT-40RNR, if applicable) for the tax year in question to figure the corrected county tax.

**Line 10 – Other Taxes**

Enter the total of any use tax, household employment tax, recapture of certain offset credits and/or nonresident professional team member's county tax.

**Line 12 – Credits**

Enter the total of your Indiana state and county withholding taxes, estimated tax paid, extension payment, unified tax credit for the elderly, earned income credit, Lake County residential income tax credit, economic development for a growing economy credit and automatic taxpayer refund credit.

**Line 13 – Offset Credits**

Enter all other credits not included on line 12.

**Line 16 – Donations**

Enter any amount contributed to the Indiana Nongame and Wildlife Fund, the Military Family Relief Fund, and/or the Public K-12 Education Fund with the filing of your original return.

**Note.** You cannot increase or decrease this amount once a contribution has been made. Also, you cannot make a first-time contribution with the filing of this return.

**Line 17 – Amount Applied to the Next Year's Estimated Tax Account**

This line cannot be changed unless the amended return is filed by the first installment payment due date.

**Line 19 – Penalty for the Underpayment of Estimated Tax**

This penalty is based on the tax that was due by your original filing due date. Any increase or decrease in tax due will change the penalty amount. Attach Schedule IT-2210 to support any changes.

**Line 21 – Refund**

Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. In general, an amended claim for refund must be made within three years from the due date of the original return (including extensions) or the date of overpayment, whichever is later.

**Lines 23 and 24 – Penalty and Interest**

If you have an amount due on line 22 and this amended return is submitted after the due date for filing your original return, you must include penalty and interest (calculated from the due date). Figure both penalty and interest on the amount on line 22 minus any amount on line 19C. Penalty is 10 percent (.10) of the remittance due or \$5.00, whichever is greater.

Find your interest rate from the chart below:

Tax Year	Annual Rate	Monthly Rate
2010	4% (.04)	.0033
2011	9% (.09)	.0075
2012	4% (.04)	.0033
2013 – 2015	3% (.03)	.0025
2016	2% (.02)	.0017
2017	3% (.03)	.0025

If filing for years other than those listed above, visit our website at [www.in.gov/dor/3618.htm](http://www.in.gov/dor/3618.htm) to get Departmental Notice # 3.

**Line 25 – Total Amount Due – Payment Options**

There are several ways to pay the amount you owe.

Make your check, money order or cashiers check payable to: Indiana Department of Revenue.

You may also 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. Go to [www.in.gov/dor/4340.htm](http://www.in.gov/dor/4340.htm) and follow the step-by-step instructions to make your payment. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.

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

You may also pay by using your MasterCard® or VISA® by calling 1-800-2-PAY TAX (1-800-272-9829). Or, log on to [www.in.gov/dor/4340.htm](http://www.in.gov/dor/4340.htm) and use your 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.

**Mailing Address**

- 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