

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 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 <input type="text"/>
Spouse's Signature _____	Date _____	Email address where we can reach you <input type="text"/>

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 2020 Indiana County Tax Rates

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

State Code	Certain States	County Code	County Name	County Tax Rate	County Code	County Name	County Tax Rate
94	Illinois	01	Adams	.01624	61	Parke	.0265
95	Kentucky	02	Allen	.0148	62	Perry	.0181
96	Michigan	03	Bartholomew	.0175	63	Pike	.0075
97	Ohio	04	Benton	.0179	64	Porter	.005
98	Pennsylvania	05	Blackford	.015	65	Posey	.0125
99	Wisconsin	06	Boone	.015	66	Pulaski	.032475*
00	All Other States	07	Brown	.025234	67	Putnam	.021*
		08	Carroll	.022733	68	Randolph	.0225
		09	Cass	.027*	69	Ripley	.0138
		10	Clark	.02	70	Rush	.021
		11	Clay	.0235*	71	St. Joseph	.0175
		12	Clinton	.0245*	72	Scott	.0216
		13	Crawford	.01	73	Shelby	.015
		14	Daviess	.015	74	Spencer	.008
		15	Dearborn	.012	75	Starke	.0171
		16	Decatur	.025*	76	Steuben	.0179
		17	DeKalb	.0213	77	Sullivan	.017*
		18	Delaware	.015	78	Switzerland	.01
		19	Dubois	.012*	79	Tippecanoe	.0128*
		20	Elkhart	.02	80	Tipton	.026
		21	Fayette	.0257*	81	Union	.0175
		22	Floyd	.0135	82	Vanderburgh	.012
		23	Fountain	.021	83	Vermillion	.015
		24	Franklin	.015	84	Vigo	.02
		25	Fulton	.0268*	85	Wabash	.029
		26	Gibson	.009*	86	Warren	.0212
		27	Grant	.0255	87	Warrick	.005
		28	Greene	.0195*	88	Washington	.02
		29	Hamilton	.011*	89	Wayne	.014375*
		30	Hancock	.0194*	90	Wells	.021
		31	Harrison	.01	91	White	.0232
		32	Hendricks	.017*	92	Whitley	.016829*
		33	Henry	.017*			
		34	Howard	.0175			
		35	Huntington	.0195			
		36	Jackson	.021			
		37	Jasper	.02864			
		38	Jay	.0245			
		39	Jefferson	.009*			
		40	Jennings	.025*			
		41	Johnson	.012*			
		42	Knox	.012*			
		43	Kosciusko	.01			
		44	LaGrange	.0165			
		45	Lake	.015			
		46	LaPorte	.0095			
		47	Lawrence	.0175			
		48	Madison	.0175			
		49	Marion	.0202			
		50	Marshall	.0125			
		51	Martin	.0175			
		52	Miami	.0254			
		53	Monroe	.01345			
		54	Montgomery	.023			
		55	Morgan	.0272			
		56	Newton	.01			
		57	Noble	.0175			
		58	Ohio	.015*			
		59	Orange	.0175			
		60	Owen	.014*			

Personal Representative Information

Typically, the department will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want the department 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 the department 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 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

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, 2020, 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 2020, 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, 2020. Changes in the Indiana county where you worked after Jan. 1, 2020, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2020 (*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, 2020, located in an Indiana county? If yes, go on 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, 2020.

Line 7, 8 - Indiana state and county tax withheld: Add all *Indiana* state and county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the totals on the appropriate line. You must enclose all your W-2 forms to verify these amounts.

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

- a. The routing number is 9 (nine) digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32.
- b. The account number can be up to 17 digits. Omit any hyphens, accents and special symbols.
- c. Check the appropriate box for the type of account you are making your deposit.
- d. 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, 2021 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, 2021, due date and you have an amount due on line 12, you will owe interest (even if you have an extension of time to file). Visit our website at www.in.gov/dor/files/reference/dn03.pdf (get Departmental Notice #3) for the current interest rate.

Line 17 - Amount You Owe: There are several ways to pay the amount you owe. If sending a check, money order or cashiers check, make it payable to: Indiana Department of Revenue. Just include it loose in the envelope.

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

The **eCheck** payment method, which uses a paperless check, is available. Go to our website at www.in.gov/dor/online-services/dorpay-tax-and-bill-payment/ and follow the step-by-step instructions to make your payment. The fee for using this service is \$1.00.

You may also pay by using your MasterCard® or VISA® by logging on to www.in.gov/dor/online-services/dorpay-tax-and-bill-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 select the Individual Eligibility tab.