

Indiana Department of Revenue
2010 Application for Extension of Time to File

Due April 18, 2011

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

Present address (number and street or rural route)

City State Zip/Postal code

- Complete **Part 1** if you are making an extension payment.
- Complete **Part 2** if you are not making an extension payment.

Part 1: Payment Information

Complete the worksheet on the back of this form to figure the amount to pay.

1. State tax due from line J of worksheet _____ **State Tax** 1 .00
2. From line K of worksheet:
- a. Enter your county code _____
- b. Enter county tax _____ **Your County Tax** 2b .00
3. From line L of worksheet:
- a. Enter spouse's county code (if different from yours) _____
- b. Enter spouse's county tax _____ **Spouse's County Tax** 3b .00
4. Add lines 1, 2b and 3b _____ **Extension Payment** 4 .00
- Please make your check or money order payable to: Indiana Department of Revenue.
See instructions for other payment options.

Part 2: Nonpayment Information

1. Place an "X" in the box if you are not intending to make a payment with this form _____ **No Payment** ☐

Do not attach Form IT-9 to your tax return when filing.

Mail entire form with any payment due by April 18, 2011, to:

Indiana Department of Revenue
P.O. Box 6117
Indianapolis, IN 46206-6117



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Form IT-9: Application for Extension of Time to File Instructions

Who should get an extension of time to file? You must get an extension of time to file if you are required to file a 2010 Indiana individual income tax return, but cannot file by the April 18, 2011 due date. Whether you owe additional tax, are due a refund or are breaking even, you still need to file for an extension.

If you owe... To get a valid extension, you must file Form IT-9, and send in a payment of at least 90% of the tax expected to be due, by April 18, 2011. This will extend your time to file to June 20, 2011.

If you don't owe... If you are due a refund, or don't expect to owe any tax when filing your tax return, and you are unable to file by April 18, 2011, you'll still need to file for an extension. 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 need to file Form IT-9.
- If you do not have a federal extension, complete Form IT-9, *Part 2: Nonpayment Information*. Mail this in by April 18, 2011.

Extension period. Form IT-9 extends your filing time to June 20, 2011. Federal extension Form 4868 extends your Indiana filing time to Nov. 18, 2011.

Penalty will not be due if you:

- file within the extension period;
- paid at least 90% of the tax you expect to owe by April 18, 2011, and
- pay any remaining amount due when you file.

Interest is due on all amounts paid after the April 18, 2011 due date.

How to file. Complete the worksheet below to figure how much you will need to pay. If filing a joint return, include your spouse's income. If you don't owe, complete *Part 2: Nonpayment Information* on the front of this form.

How to pay. If paying, make your check or money order payable to the Indiana Department of Revenue. Write your Social Security number on your check or money order. Payments must be made with U.S. funds. To pay by using your American Express® Card, Discover® Card, MasterCard® or VISA®, call

1-800- 2-PAY TAX (1-800-272-9829). 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.

File online. If you need to make an extension payment, you may file your application for an extension of time to file online. Visit our web site at www.in.gov/dor/4340.htm and follow the prompts for making an *Individual extension payment*.

Claim your payment. Add your extension payment to any estimated tax paid, and report on line 3 of either the Form IT-40, Schedule 5, or Form IT-40PNR, Schedule F.

Military personnel stationed in a presidentially declared combat zone should see the Form IT-40 or Form IT-40PNR instruction booklet for special filing instructions. You can access these instruction booklets online at www.in.gov/dor/4439.htm

Worksheet to figure your 2010 extension payment – see instructions below

A. Total estimated income for 2010	A	_____
B. Total exemption amount (see Line B instructions below)	B	_____
C. Amount subject to tax (line A minus line B)	C	_____
D. Amount of state income tax due (line C x .034)	D	_____
E. Amount of county income tax due (line C x the appropriate county tax rate(s); see Line E instructions below)	E	_____
F. Anticipated state and county tax due for 2010 (add line D and line E)	F	_____
G. Subtotal: multiply line F by 90 percent (.90)	G	_____
H. Total credits (including 2010 state and county income tax withheld, estimated tax payments, etc.)	H	_____
I. Minimum required extension payment: line G minus line H	I	_____
J. Enter portion of line I that represents your state tax due	J	_____
K. Enter portion of line I that represents your (and spouse's if same county) county tax due. Enter 2-digit county code (from county tax chart) Enter on Part 1: Payment Information, line 2b	K	_____
L. Enter portion of line I that represents spouse's county tax due if for a different county than the one on line K. Enter 2-digit county code (from county tax chart) Enter on Part 1: Payment Information, line 3b	L	_____

Line B – Multiply the number of allowable federal exemptions by \$1,000. Add \$1,500 for each eligible dependent child. If you are 65 years or older and/or blind, add \$1,000 for each additional exemption. Limitation: If you are a nonresident alien (not a U.S. citizen and does not meet the green card test) you may claim only one \$1,000 exemption (even if married filing jointly and/or with dependents).

Line E – Multiply amount on line C by the appropriate county tax rate(s). Find your

county tax rate and 2-digit county code number on the chart on the back of Schedule CT-40 or Schedule CT-40PNR, or at www.in.gov/dor/4439.htm

Line H – Enter your anticipated credits, including 2010 state and county withholding amounts, estimated tax payments, and any other credits you may have.

Line I – This is your extension payment. Enter this amount on *Part 1: Payment Information*, line 4, on the front of this form.

Line J – Enter the amount from line I that represents the portion of Indiana state income tax you are paying on *Part 1: Payment Information*, line 1, on the front of this form.

Lines K and L – If the amount on line I also includes county tax, enter that portion on *Part 1: Payment Information*, line 2b, on the front of this form. Only break out your spouse's county tax if spouse owes tax to a county other than yours. Enter that portion on *Part 1: Payment Information*, line 3b.



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