

Name(s) shown on Form IT-40PNR

Your Social Security Number

Principal residence address (number and street or rural route)

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)

Spouse's principal residence address (number and street or rural route)

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)

Section 1 – To be completed by those taxpayers who were residents of an Indiana county as of Jan. 1, 2025.

1. Enter the amount from IT-40PNR, line 7 (see instructions if you lived in a reciprocal state but worked in Indiana). **Note:** If both you and your spouse lived in the same county on January 1, enter the entire amount on line 1A only (see instructions) _____

Column A – Yours

1A		.00
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Column B – Spouse's

1B		.00
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2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2025 _____

2A		0.
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2B		0.
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3. Multiply line 1 by the rate on line 2 (leave blank if less than zero) _____

3A		.00
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3B		.00
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4. Add lines 3A and 3B. Enter the total here. **Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 5 and 6.** Otherwise, enter the total here and on line 7 below. _____

4		.00
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5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) _____

5		.00
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6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here _____

6		.00
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7. Enter total of line 4 minus line 6. Continue with Section 2 below if you are married filing jointly and you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR _____

7		.00
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Indiana Department of Revenue
Schedule CT-40PNR, Section 2

Section 2 – To be completed by those taxpayers who, on Jan. 1, 2025, were not residents of an Indiana county, but who worked in Indiana as of Jan. 1, 2025.

	Column A – Yours	Column B – Spouse's
1. Enter your principal employment income (see instructions) _____	1A .00	1B .00
2. Enter deductions. See the complete list of allowable deductions in the instructions _____	2A .00	2B .00
3. Subtract line 2 from line 1 _____	3A .00	3B .00
4. Enter some or all of the exemptions from line 9 of Schedule D (see instructions) _____	4A .00	4B .00
5. Subtract line 4 from line 3 (if less than zero, leave blank) _____	5A .00	5B .00
6. Enter the county tax rate from the chart on the back of this schedule for the county where you worked on Jan. 1, 2025 _____	6A 0 .	6B 0 .
7. Multiply the income on line 5 by the rate on line 6 _____	7A .00	7B .00
8. Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If you have an amount on Section 1, line 7 above, combine that with the amount on line 8 and enter total on Form IT-40PNR, line 9) _____	8 .00	



2025 Indiana County Income Tax Rates and County Codes

*These rates have changed from last year's chart.

County Code #	County Name	County Tax Rate
01	Adams	.016
02	Allen	.0159
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.025
06	Boone	.017
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295
10	Clark	.02
11	Clay	.0235
12	Clinton	.0265
13	Crawford	.0165
14	Daviess	.015
15	Dearborn	.014
16	Decatur	.0245*
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012
20	Elkhart	.02
21	Fayette	.0282*
22	Floyd	.0189*
23	Fountain	.021
24	Franklin	.017
25	Fulton	.0288*
26	Gibson	.013*
27	Grant	.0255
28	Greene	.0215
29	Hamilton	.011
30	Hancock	.0194
31	Harrison	.01
32	Hendricks	.017
33	Henry	.0202*
34	Howard	.0195
35	Huntington	.0195
36	Jackson	.021
37	Jasper	.02864
38	Jay	.025*
39	Jefferson	.0103
40	Jennings	.025
41	Johnson	.014
42	Knox	.017
43	Kosciusko	.01
44	LaGrange	.0165
45	Lake	.015
46	LaPorte	.0145
47	Lawrence	.0175
48	Madison	.0225
49	Marion	.0202
50	Marshall	.0125

County Code #	County Name	County Tax Rate
51	Martin	.025
52	Miami	.0254
53	Monroe	.0214*
54	Montgomery	.0265
55	Morgan	.0272
56	Newton	.01
57	Noble	.0175
58	Ohio	.02
59	Orange	.0175
60	Owen	.025
61	Parke	.0265
62	Perry	.014
63	Pike	.012
64	Porter	.005
65	Posey	.0145
66	Pulaski	.0285
67	Putnam	.023
68	Randolph	.03
69	Ripley	.0238
70	Rush	.0215*
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.016
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0199
77	Sullivan	.017
78	Switzerland	.0145*
79	Tippecanoe	.0128
80	Tipton	.026
81	Union	.02
82	Vanderburgh	.0125
83	Vermillion	.015
84	Vigo	.02
85	Wabash	.029
86	Warren	.0212
87	Warrick	.01
88	Washington	.02
89	Wayne	.0125
90	Wells	.021
91	White	.0232
92	Whitley	.016829

State Code	Certain States	State Code	Certain States
94	Illinois	98	Pennsylvania
95	Kentucky	99	Wisconsin
96	Michigan	00	All Other States
97	Ohio		

