

**Form IT-40PNR**State Form 472
(R24 / 9-25)

Indiana Department of Revenue

**Indiana Part-Year or Full-Year Nonresident
Individual Income Tax Return****2025**

Due April 15, 2026

If filing for a fiscal year, enter the dates (MM/DD/YYYY). All others, leave blank (see instructions).

from to: Place "X" in box if you are applying for ITIN. ☐Place "X" in box if spouse is applying for ITIN. ☐Place "X" in box
if amending. ☐Your Social
Security Number Spouse's Social
Security Number Place "X" in box if you are
married filing separately. ☐

Your first name

Initial

Last name

Suffix

If filing a joint return, spouse's first name

Initial

Last name

Suffix

Mailing address (number and street or PO Box)

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)Enter below the **2-digit county code** numbers (found on the back of Schedule CT-40PNR) for the county where you lived and worked on Jan. 1, 2025.County where
you livedCounty where
you workedCounty where
spouse livedCounty where
spouse worked

If, as of Jan. 1, 2025, the mailing address you listed is different from your principal residence address or if you are married filing jointly and either your mailing address or your spouse's mailing address you listed is different from your principal residence address, you must list the physical address of your and/or your spouse's principal place of residence as of Jan. 1, 2025 on Schedule CT-40PNR. See instructions for further information on determining your principal residence address.

Round all entries

- | | | | | |
|---|--------------------------------------|----|----------------------|-----|
| 1. Complete Schedule A first. Enter here the amount from Section 3, line 36B, and enclose Schedule A _____ | Indiana Income | 1 | <input type="text"/> | .00 |
| 2. Enter amount from Schedule B, line 6, and enclose Schedule B _____ | Indiana Add-Backs | 2 | <input type="text"/> | .00 |
| 3. Add line 1 and line 2 _____ | | 3 | <input type="text"/> | .00 |
| 4. Enter amount from Schedule C, line 12, and enclose Schedule C _____ | Indiana Deductions | 4 | <input type="text"/> | .00 |
| 5. Subtract line 4 from line 3 _____ | | 5 | <input type="text"/> | .00 |
| 6. You must complete Schedule D. Enter amount from Schedule D, line 9, and enclose Schedule D _____ | Indiana Exemptions | 6 | <input type="text"/> | .00 |
| 7. Subtract line 6 from line 5 _____ | Indiana Adjusted Gross Income | 7 | <input type="text"/> | .00 |
| 8. State adjusted gross income tax: multiply line 7 by 3% (.03)
(if answer is less than zero, leave blank) _____ | | 8 | <input type="text"/> | .00 |
| 9. County tax. Enter county tax due from Schedule CT-40PNR
(if answer is less than zero, leave blank) _____ | | 9 | <input type="text"/> | .00 |
| 10. Other taxes. Enter amount from Schedule E, line 5
(enclose schedule) _____ | | 10 | <input type="text"/> | .00 |
| 11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back _____ | Indiana Taxes | 11 | <input type="text"/> | .00 |



15725111694

12. Enter credits from Schedule F, line 13 (enclose schedule) _____	12		.00	
13. Enter offset credits from Schedule G, line 8 (enclose schedule) _____	13		.00	
14. Add lines 12 and 13 _____	Indiana Credits		14	
15. Enter amount from line 11 _____	Indiana Taxes		15	
16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) _____	16		.00	
17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16 _____	17		.00	
18. Subtract line 17 from line 16 _____	Overpayment		18	
19. Amount from line 18 to be applied to your 2026 estimated tax account (see instructions).				
a. Enter your county code _____ county tax to be applied _____	19a		.00	
b. Spouse's county code _____ county tax to be applied _____	19b		.00	
c. Indiana adjusted gross income tax to be applied _____	19c		.00	
d. Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) _____	19d		.00	
20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A _____	20		.00	
a. Enter code A if annualizing. Enter Code F if farmer or fisherman _____	20a			
21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions _____	Your Refund		21	
22. Direct Deposit (see instructions)				
a. Routing Number _____				
b. Account Number _____				
c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Hoosier Works MC				
d. Place an "X" in the box if refund will go to an account outside the United States. <input type="checkbox"/>				
23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions) _____	23		.00	
24. Penalty if filed after due date (see instructions) _____	24		.00	
25. Interest if filed after due date (see instructions) _____	25		.00	
26. Amount Due: Add lines 23, 24 and 25 _____	Amount You Owe		26	

Do not send cash. Please make your check or money order payable to:
Indiana Department of Revenue. See instructions if paying by credit card.

Sign and date this return after reading the Authorization statement on Schedule H. You must enclose Schedule H (both pages).

Your Signature	Date	Spouse's Signature	Date
----------------	------	--------------------	------

- 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.



15725121694