**Form IT-40RNR**
State Form 44406
(R24 / 9-25)

Indiana Department of Revenue

# Reciprocal Nonresident Indiana Individual Income Tax Return

# 2025

Due April 15, 2026

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

Present address (number and street or rural route)

City | State | ZIP/Postal code | Foreign country 2-character code

Enter the **2-digit code** numbers (see instructions) for the county and/or state where you lived and worked on Jan. 1, 2025.

State where **you** lived ☐ County where **you** worked ☐ State where **spouse** lived ☐ County where **spouse** worked ☐

If any individual listed above died *during* 2025, enter date of death below (MM/DD).

Taxpayer's date of death ☐ ☐ 2025 Spouse's date of death ☐ ☐ 2025

**Your State of Residence**

Place "X" in the appropriate box to indicate your state of residence for 2025.

☐ Kentucky ☐ Michigan ☐ Ohio ☐ Pennsylvania ☐ Wisconsin

**Note.** You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 2025. **Important:** You must file Form IT-40PNR if you have Indiana riverboat winnings.

| **Read Instructions First** | | **Column A – Yours** | | **Column B – Spouse's** |
|---|---|---|---|---|
| 1. Enter gross income from your Indiana employment | 1A | 00 | 1B | 00 |
| 2. Allowable deductions: attach federal Schedule 1 | 2A | 00 | 2B | 00 |
| 3. Indiana adjusted gross income: line 1 minus line 2 | 3A | 00 | 3B | 00 |
| 4. County tax rate from chart (see instructions) | 4A | . | 4B | . |
| 5. County tax due: multiply line 3 x line 4 | 5A | 00 | 5B | 00 |
| 6. Total county tax due: add lines 5A and 5B **Total Tax** | | | 6 | 00 |
| 7. Indiana state tax withheld: See Instructions | | | 7 | 00 |
| 8. Indiana county tax withheld: See Instructions | | | 8 | 00 |
| 9. Add lines 7 and 8 **Total Credits** | | | 9 | 00 |
| 10. Overpayment: if line 9 is more than line 6, subtract line 6 from line 9 and enter amount to be refunded to you **Your Refund** | | | 10 | 00 |
| 11. a. Routing Number ☐ c. Type: ☐ Checking ☐ Savings<br>b. Account Number ☐<br>d. Place an "X" in the box if refund will go to an account outside the United States. ☐ | | | | **Direct Deposit** (see instructions) |
| 12. Subtract line 9 from line 6 if line 6 is greater than line 9 | | | 12 | 00 |
| 13. Penalty if filed after the due date (see instructions) | | | 13 | 00 |
| 14. Interest if filed after the due date (see instructions) | | | 14 | 00 |
| 15. Total amount you owe: add lines 12, 13 and 14 **Amount You Owe** | | | 15 | 00 |

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

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**Additional Required Information**

Enter the number of days you worked in Indiana during this calendar year (see instructions).

You ☐ Spouse ☐

**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 (DOR) 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 grant permission to DOR 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) ☐

☐ 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.

# Instructions for IT-40RNR, Reciprocal Nonresident Indiana Individual Income Tax Return

**Personal Representative Information**
Typically, DOR will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want DOR 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 DOR 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 DOR to be in contact with your personal representative. If you do, you must provide a signed statement to DOR. 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 <u>must</u> file Form IT-40PNR.**

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2025, 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 2025, 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, 2025. Changes in the Indiana county where you worked after Jan. 1, 2025, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2025 (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, 2025, located in an Indiana county? If yes, move 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.

**Note.** If you worked for 30 days or less in Indiana during 2025, you may be eligible to claim an exemption for wages earned during 2025. If you are eligible for the exemption, do not include your wages earned in Indiana during 2025. See Income Tax Information Bulletins 28, 32, and 33 for further information.

**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 available at iac.iga.in.gov/iac).

**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, 2025.

**Line 7 – Indiana State Tax Withheld.** Enter Indiana state tax withheld from Line 26, Column E of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

**Line 8 – Indiana County Tax Withheld.** Enter Indiana county tax withheld from Line 27, Column G of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

**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, 2026 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, 2026, due date and you have an amount due on line 12, you will owe interest (even if you have a filing extension). See Departmental Notice #3 at www.in.gov/dor/files/dn03.pdf for the current interest rate.

**Line 15 – Amount You Owe.** There are several ways to pay the amount you owe. If paying by mail, make checks, money orders or cashier's checks payable to: Indiana Department of Revenue.

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

Accepted forms of payment via INTIME include bank payment (ACH/e-check), as well as Visa, MasterCard and Discover debit or credit cards. Processing fee(s) will be assessed for debit or credit card payments. There is no fee for bank (ACH/e-check) payments. The INTIME User Guide for Individual Income Tax Customers, available at www.in.gov/dor/files/intime-individual-guide.pdf, will guide you through the process of making a payment.

**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. Log on to INTIME at intime.dor.in.gov and select the Payments tab once you receive a tax bill in the mail.

**Filing an Amended (Corrected) Tax Return.** If you need to amend (correct) your 2025 individual income tax return after you initially filed:

- Prepare another IT-40RNR return that reflects all changes and check the “Amended” box on the front page. Failure to do so can delay processing.
- Attach a copy of all required schedules reflecting all changes and documentation. Failure to do so can delay processing.
- File the amended return electronically, if possible.

**Note.** Any refund previously received should not be reported on an amended filing. You will be issued a notice for repayment of any previous refunds.

**Additional Required Information.** Enter the number of days you worked in Indiana during 2025. In addition, if you are filing a joint return with your spouse, also enter the number of days your spouse worked in Indiana. Include the days from all places of employment in Indiana. See Income Tax Bulletins 28, 32, and 33 for further information. **CAUTION:** a blank entry in a box will be treated as if you and/or your spouse worked the full calendar year in Indiana.

(R24 / 9-25)

# 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 | | |

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