

Name(s) shown on IT-40PNR

Your Social Security Number

Section 1 – Income or (Loss)

Enter in column A the same income or loss you reported on your 2025 federal income tax return, Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries.

	Column A		Column B	
	Income from Federal Return		Income Taxed by Indiana	
1. Your wages, salaries, tips, commissions, etc _____	1A	.00	1B	.00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A	.00	2B	.00
3. Taxable interest income _____	3A	.00	3B	.00
4. Dividend income _____	4A	.00	4B	.00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A	.00	5B	.00
6. Alimony received _____	6A	.00	6B	.00
7. Business income or loss from federal Schedule C _____	7A	.00	7B	.00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A	.00	8B	.00
9. Other gains or (losses) from Form 4797 _____	9A	.00	9B	.00
10. Taxable IRA distribution _____	10A	.00	10B	.00
11. Taxable pensions and annuities _____	11A	.00	11B	.00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A	.00	12B	.00
13. Income or loss from partnerships _____	13A	.00	13B	.00
14. Income or loss from trusts and estates _____	14A	.00	14B	.00
15. Income or loss from S corporations _____	15A	.00	15B	.00
16. Farm income or loss from federal Schedule F _____	16A	.00	16B	.00
17. Unemployment compensation _____	17A	.00	17B	.00
18. Taxable Social Security benefits _____	18A	.00	18B	.00
19. Indiana apportioned income from Schedule IT-40PNRA _____			19B	.00
20. Other income reported on your federal return _____ List source(s). (Do not include federal net operating loss in Column B. See instructions.)	20A	.00	20B	.00
<div></div>				
21. Subtotal: add lines 1 through 20 _____	21A	.00	21B	.00



Proration Section – See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet _____ 21C .00

21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example: $\$3,100 \div \$8,000 = .3875$, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8 _____ 21D .

Section 2 – Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2025 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments			Column B Indiana Adjustments		
22. Educator expenses (see instructions) _____	22A	<input type="text"/>	.00	22B	<input type="text"/>	.00
23. Certain business expenses of reservists, performing artists, etc _____	23A	<input type="text"/>	.00	23B	<input type="text"/>	.00
24. Health savings account deduction _____	24A	<input type="text"/>	.00	24B	<input type="text"/>	.00
25. Moving expenses (see instructions) _____	25A	<input type="text"/>	.00	25B	<input type="text"/>	.00
26. Deductible part of self-employment tax _____	26A	<input type="text"/>	.00	26B	<input type="text"/>	.00
27. Self-employed, SEP, SIMPLE, and qualified plans _____	27A	<input type="text"/>	.00	27B	<input type="text"/>	.00
28. Self-employed health insurance deduction _____	28A	<input type="text"/>	.00	28B	<input type="text"/>	.00
29. Penalty on early withdrawal of savings _____	29A	<input type="text"/>	.00	29B	<input type="text"/>	.00
30. Alimony paid _____	30A	<input type="text"/>	.00	30B	<input type="text"/>	.00
31. IRA deduction _____	31A	<input type="text"/>	.00	31B	<input type="text"/>	.00
32. Student loan interest deduction (see instructions) _____	32A	<input type="text"/>	.00	32B	<input type="text"/>	.00
33. Reserved for future use _____	33A	<input type="text"/>	.00	33B	<input type="text"/>	.00
34. Other (see instructions) <input type="text"/>	34A	<input type="text"/>	.00	34B	<input type="text"/>	.00
35. Add lines 22 through 34 _____	35A	<input type="text"/>	.00	35B	<input type="text"/>	.00

Section 3 – Totals

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1 _____ 36A .00 36B .00

