Form
IT-40
SF-273 Rev. 9/96

1996 Indiana Full-Year Resident Individual Income Tax Return

Due April 15, 1997 Fiscal Year _ _to _ _

Your First Name	Middle Initial	Last Name	Social Security Number

Spouse's First Name	Middle Initial	Last Name	Social Security Number

Present Address (Number and street or rural route)	City or Town

State	Zip Code + 4	If taxpayer is deceased, enter date of death	If spouse is deceased, enter date of death	School District Number (see page 22)
	–			

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, 1996

Taxpayer
County where you lived ☐☐ County where you worked ☐☐

Spouse
County where you lived ☐☐ County where you worked ☐☐

Your Filing Status -
(See Instructions on page 6.)
- ☐ Single or Widowed
- ☐ Married filing joint return or spouse had no income
- ☐ Married filing separately

		Dollars	Cents
1. Enter your Federal Adjusted Gross Income from your federal return	1		
2. Tax Add-Back: Tax deducted from Federal Schedules C, C-EZ, E, and/or F only	2		
3. Net Operating Loss Add-Back from Federal Form 1040	3		
4. Ordinary Income Portion of Lump Sum Distribution from Federal Form 4972	4		
5. Other Income (see instructions on page 7)	5		
6. **Total Indiana Income:** Add Lines 1 through 5 ▶	6		
7. Indiana Deductions: Enter amount from Line 19, Schedule 1: Attach Schedule 1	7		
8. **Indiana Adjusted Gross Income:** Line 6 minus Line 7 ▶	8		
9. Number of exemptions claimed on your federal return _____ x $1000	9		
10. Check box(es) for additional exemptions. Number of boxes checked _____ x $1000	10		
You were: 65 or older ☐ or blind ☐ on Dec. 31, 1996			
Spouse was: 65 or older ☐ or blind ☐ on Dec. 31, 1996			
11. Total Exemptions: Add Lines 9 and 10 ▶	11		
12. **State Taxable Income:** Line 8 minus Line 11	12		
13. State Adjusted Gross Income Tax: Multiply Line 12 by 3.4% (.034)	13		
14. County Income Tax STOP! Complete and attach Schedule CT-40	14		
15. Use Tax due on out-of-state purchases	15		
16. Household Employment Taxes: Attach Schedule IN-H	16		
17. **Total Tax:** Add Lines 13 through 16 ▶	17		
18. Indiana State Tax Withheld: From box 18 of your W-2s or box A of WH-18s or from 1099s	18		
19. Indiana County Tax Withheld: From box 21 of your W-2s or box B of WH-18s or from 1099s	19		
20. 1996 Estimated Tax Paid: Include any extension payment made on Form IT-9	20		
21. Unified Tax Credit for the Elderly: You must be age 65 or older to qualify	21		
22. Indiana Credits: Enter the total from Line 16, Schedule 2: Attach Schedule 2	22		
23. **Total Credits:** Add Lines 18 through 22 ▶	23		

▶ Attach W-2 Forms Here ▶

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Turn the page ☞

		Dollars	Cents
24.	**Overpayment:** If Line 23 is more than Line 17, subtract Line 17 from Line 23	24	
25.	Amount of Line 24 to be donated to the Indiana Nongame and Endangered Wildlife Fund:	25	
26.	**Refund Subtotal:** Line 24 minus Line 25 ▶	26	
27.	**Amount Owed:** If Line 17 is more than Line 23, subtract Line 23 from Line 17	27	
28.	Amount to be applied to First Quarter 1997 Estimated Tax	28	
29.	Penalty for Underpayment of Estimated Tax for 1996: Attach Schedule IT-2210, IT-2210A	29	
30.	**Total Refund Due:** Line 26 minus Lines 28 and 29 **YOUR REFUND**	30	
31.	Amount Due: Line 27 plus Lines 28 and 29 minus Line 26 ▶	31	
32.	**Penalty** (If filed after due date see instructions on page 16)	32	
33.	**Interest** (If filed after due date see instructions on page 16)	33	
34.	**Total Amount You Owe** Add Lines 31, 32 and 33 **AMOUNT YOU OWE**	34	

No payment is due if you owe less than $1.00. **Do Not Send Cash.** Make your check or money order payable to :**Indiana Department of Revenue.**

Additional Information

Taxpayer - Check here if you are a sole proprietor. ☐ **Spouse -** Check here if you are a sole proprietor. ☐

- If two-thirds of your gross income was made from farming or fishing, please check here. ☐
- If you do not need tax forms and instructions mailed to you next year, please check here. ☐
- Enter the number of motor vehicles you and your spouse own or lease. ___
- Are all these vehicles registered with the Indiana Bureau of Motor Vehicles? Yes ☐ No ☐ If No, attach an explanation.

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 also 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. I also give the Indiana Department of Revenue permission to confirm information that I have placed on this form or any attachments with the Social Security Administration. This consent includes my authorization for the Social Security Administration to release my social security number, name, and date of birth. This consent is in effect until such time as I withdraw my authorization.

I authorize the Department to discuss my return with my tax preparer. Yes ☐ **No** ☐

Your Signature Date Daytime Telephone Number

Spouse's Signature Date Daytime Telephone Number

Paid Preparer's Information

Preparer's Name

Preparer's FID or SSN Number ☐ Federal I.D. Number ☐ Social Security Number

Street Address

Daytime Telephone Number

City State Zip + 4

Preparer's Signature

Discover® Card Payment Authorization

For Taxpayer's Information:

•Discover® will charge a handling fee based upon the amount of your payment, and you will be responsible for payment of this fee. See page 17 for a chart of the fees.

•If your tax payment charge is denied, you will receive a notice from the Department of Revenue for the tax you owe. Penalty and interest may be included if applicable.

Instructions:
1. Complete all the information for the Discover® Card Authorization below.
2. Enter the *amount you owe* from Line 34 in "Tax Payment". Do not include the handling fee.

Discover® Card Number ___ - ___ - ___ - ___

Expiration Date Month Year

Tax Payment $ ___, ___ . ___

I understand that in addition to the tax payment amount indicated, there will be a handling fee based upon the amount of tax payment charged to my Discover® Card account.

Signature of authorized Discover® Card Member

Mail to: **Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.** Keep a copy of your completed return and attachments for your records.

Schedule 1: Indiana Deductions
Schedule 2: Indiana Credits

Indiana Department of Revenue

Attach to Form IT-40

Your First Name	Middle Initial	Last Name	Social Security Number

Spouse's First Name	Middle Initial	Last Name	Social Security Number

Schedule 1: Indiana Deductions

Instructions begin on page 7

1. Renter's deduction: Address where rented (if different from IT-40 address)_____

_____

Your landlord's name and address _____

_____

Amount of rent paid $_____ Number of months rented _____ Attach additional sheets if you paid rent at more than one location. Enter the *lesser* of the total amount of rent paid or $1500 1

		Dollars	Cents
2. State tax refund reported on federal return	2		
3. Interest on U.S. Government obligations	3		
4. Taxable Social Security benefits (see instructions on page 8)	4		
5. Taxable Railroad Retirement benefits (see instructions on page 8)	5		
6. Military service deduction: $2000 maximum for qualifying individual	6		
7. Non-Indiana Locality Earnings deduction: $2000 maximum per qualifying person	7		
8. Insulation deduction: $1000 maximum. Attach verification (see instructions on page 8)	8		
9. Disability Retirement deduction: Attach Schedule IT-2440	9		
10. Civil Service Annuity deduction: $2000 maximum per qualifying person	10		
11. Nontaxable portion of unemployment compensation	11		
12. Indiana state lottery winnings (see instructions on page 9)	12		
13. Indiana net operating loss deduction: Attach Schedule IT-40NOL	13		
14. Enterprise zone employee deduction: Attach Schedule IT-40QEC	14		
15. Medical Savings Account deduction: Attach Form IN-MSA	15		
16. Recovery of deductions (see instructions on page 10)	16		
17. Human Services deduction (see instructions on page 10)	17		
18. Other deductions: List sources (see instructions on page 10)_____	18		
19. Total Indiana Deductions: Add Lines 1 through 18, enter total on Line 7 of Form IT-40	19		

Indiana Department of Revenue

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Your First Name	Middle Initial	Last Name	Social Security Number

Spouse's First Name	Middle Initial	Last Name	Social Security Number

Schedule 2: Indiana Credits

Instructions begin on page 12

		Dollars	Cents
1. College Credit: Attach Schedule CC-40	1		
2. Credit for Local Taxes Paid Outside Indiana	2		
3. Credit for Taxes Paid to Other States: Attach other state's return	3		
4. County Credit for the Elderly: Attach federal Schedule R	4		
5. Research Expense Credit: Attach Form IT-20REC	5		
6. Neighborhood Assistance Credit: Attach Schedule NC-20	6		
7. Personal Computer Tax Credit: Attach Schedule PC10/20	7		
8. High Technology Equipment Donation Credit (see instructions)	8		
9. Enterprise Zone Credits (attach appropriate schedule: see instructions on page 15)	9		
10. Airport Development Zone Credits (attach appropriate schedule: see instructions on page 15)	10		
11. Teacher Summer Employment Credit: Attach Schedule TSE	11		
12. Historic Rehabilitation Tax Credit (see instructions on page 15)	12		
13. Twenty-First Century Scholars Program Credit (see instructions on page 15)	13		
14. Maternity Home Credit (see instructions on page 16)	14		
15. Other Credits: List amounts and sources _____ _____ (Attach additional sheets if necessary)	15		
16. Total Credits: Add Lines 1 through 15 and enter total on Line 22 of Form IT-40	16		

Schedule
CT-40

County Tax Schedule for Indiana Residents

Attach to Form IT-40

Instructions Begin On Page 20

Your First Name	Middle Initial	Last Name	Social Security Number

Spouse's First Name	Middle Initial	Last Name	Social Security Number

SECTION 1: To be completed by those taxpayers who were residents of a county that had adopted a county income tax.

Your county of **residence** as of January 1, 1996. (Enter 2-digit county code number.)

Spouse's county of **residence** as of January 1, 1996. (Enter 2-digit county code number.)

		Column A - Yours (Dollars / Cents)		Column B - Spouse's (Dollars / Cents)
1. Enter your state taxable income. Note: If both you and your spouse lived in the same county on January 1, enter the Line 12 amount from Form IT-40 on Line 1A only. See instructions on page 20	1A		1B	
2. If you claimed a non-Indiana locality earnings deduction on Schedule 1, Line 7, enter the amount here. If not, leave blank	2A		2B	
3. Add Lines 1 and 2 ▶	3A		3B	
4. Enter the resident rate from the county tax chart on the back of this form for the county code number shown above	4A		4B	
5. Multiply the income on Line 3 by the resident county tax rate on Line 4	5A		5B	
6. Add lines 5A and 5B. Enter the total here. **Note: Perry County Residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 7 and 8.** Otherwise, enter the total here and on Line 9 below ▶			6	
7. Enter the amount of income that was taxed by any of the Kentucky counties listed above			7	
8. Multiply Line 7 by .005 and enter total here			8	
9. Line 6 minus Line 8. Enter the total here and on Line 14 of Form IT-40 ▶			9	

SECTION 2: To be completed by those taxpayers who on January 1, 1996, were *residents* of a county that *had not* adopted a county income tax (or lived out-of-state), but who *worked* in an Indiana county that *had* adopted a county income tax.

Your county of **principal employment** as of January 1, 1996. (Enter 2-digit county code number.)

Spouse's county of **principal employment** as of January 1, 1996. (Enter 2-digit county code number.)

		Column A - Yours (Dollars / Cents)		Column B - Spouse's (Dollars / Cents)
1. Enter your principal employment income by entering the total income from your W-2s, net self-employment income (from Federal Schedule C or C-EZ) and/or farm income (from Federal Schedule F.) If you worked two or more jobs *at the same time*, enter the portion you earned from your main job. See page 21 for further instructions	1A		1B	
2. Enter any amounts for payments made to self-employed retirement plans, IRA's, military service deduction or enterprise zone deduction if the income from which the deduction is being claimed is being reported on Section 2, Line 1. See page 21 for further instructions	2A		2B	
3. Subtract Line 2 from Line 1 ▶	3A		3B	
4. Enter the exemptions amount from Line 11 of Form IT-40 (see instructions on page 21)	4A		4B	
5. Line 3 minus Line 4 ▶	5A		5B	
6. Enter the nonresident rate from the county tax rate chart for the county number shown above under the Section 2 heading	6A		6B	
7. Multiply the income on Line 5 by the nonresident rate on Line 6	7A		7B	
8. Add Lines 7A and 7B. Enter total here and Line 14 of Form IT-40 ▶			8	

1996 COUNTY INCOME TAX CHART

Code #	County Name	Resident Rate	Nonresident Rate
01	Adams	.0065	.003125
02	Allen	.008	.0035
03	Bartholomew	.01	.0025
04	Benton	.01125	.00375
05	Blackford	.0125	.005
06	Boone	.01	.0025
07	Brown	.0125	.005
08	Carroll	.011	.0035
09	Cass	.0125	.005
10	Clark	NA	NA
11	Clay	.01	.0025
12	Clinton	.0125	.005
13	Crawford	.01	.005
14	Daviess	.01	.0025
15	Dearborn	.006	.0015
16	Decatur	.0125	.005
17	Dekalb	.0125	.005
18	Delaware	.008	.0035
19	Dubois	.01	.0055
20	Elkhart	.0125	.005
21	Fayette	.01	.0025
22	Floyd	.003	.003
23	Fountain	.01	.0025
24	Franklin	.0125	.005
25	Fulton	.011	.0035
26	Gibson	.0025	.0025
27	Grant	.01	.0025
28	Greene	.01	.0025
29	Hamilton	.0095	.002375
30	Hancock	.01	.0025
31	Harrison	.01	.005
32	Hendricks	.0125	.005
33	Henry	.0095	.002375
34	Howard	.008	.00275
35	Huntington	.01	.0025
36	Jackson	.012	.0045
37	Jasper	.01	.0025
38	Jay	.0125	.005
39	Jefferson	NA	NA
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	NA	NA
43	Kosciusko	.006	.0015
44	LaGrange	.0125	.005
45	Lake	NA	NA
46	LaPorte	.01	.0025
47	Lawrence	.01	.0025
48	Madison	.006	.0015
49	Marion	.007	.00175
50	Marshall	.01	.0025
51	Martin	.01	.004
52	Miami	.0085	.004
53	Monroe	.01	.0025
54	Montgomery	.01	.0025
55	Morgan	.01	.0025
56	Newton	.01	.0025
57	Noble	.01	.0025
58	Ohio	.01	.0025
59	Orange	.0125	.005
60	Owen	.01	.0025
61	Parke	.0125	.005
62	Perry	.01	.00625
63	Pike	.004	.004
64	Porter	NA	NA
65	Posey	NA	NA
66	Pulaski	.0125	.005
67	Putnam	.0125	.005
68	Randolph	.0125	.005
69	Ripley	.0125	.005
70	Rush	.0125	.005
71	St. Joseph	.001	.001
72	Scott	.0095	.002375
73	Shelby	.0125	.005
74	Spencer	.005	.005
75	Starke	.00875	.00625
76	Steuben	.01	.0025
77	Sullivan	NA	NA
78	Switzerland	.006	.0015
79	Tippecanoe	.0125	.008
80	Tipton	.011	.0035
81	Union	.0125	.005
82	Vanderburgh	.01	.0025
83	Vermillion	.001	.001
84	Vigo	NA	NA
85	Wabash	.0125	.005
86	Warren	.0125	.005
87	Warrick	.0035	.0035
88	Washington	.0125	.005
89	Wayne	.0125	.005
90	Wells	.01	.0025
91	White	.0125	.005
92	Whitley	.012	.0045
93	Out-of-State	NA	NA