Form
IT-40
Revised 8/00
SF# 154

2000 Indiana Full-Year Resident Individual Income Tax Return

Due April 16, 2001

If you are **not** filing for the calendar year January 1 through December 31, 2000,enter period from: _____to: _____

Your Social Security Number A	Spouse's Social Security Number B	Check the box if you are married filing separately. C ☐
Your first name D	Initial E	Last name F
If filing a joint return, spouse's first name G	Initial H	Last name I
Present address (number and street or rural route) (If you have a P.O. box, see page 5.) J		School District Number (see page 34) N
City K	State L	Zip Code + 4 M	Foreign Country (if applicable) O

Enter the **2-digit county code** numbers (found on page 6 in the instruction booklet) for the county where you lived and worked on January 1, 2000.

Taxpayer

P County where you lived ☐ Q County where you worked ☐

Spouse

R County where you lived ☐ S County where you worked ☐

If you have a loss (or negative entry), please indicate so by placing it in a bracket. Example: (1.00)

Please round all entries to nearest whole dollar (see instructions, pg 7)

1. Enter your federal adjusted gross income from your federal return (see page 9)	1		
2. Tax Add-Back: certain taxes deducted from federal Schedule C, C-EZ, E, and/or F	2		
3. Net operating loss carryforward from federal Form 1040, line 21,'Other income'	3		
4. Income taxed on federal Form 4972 (attach Form 4972: see page 10)	4		
5. Add lines 1 through 4 ....**Total Indiana Income** ▶	5		
6. Indiana deductions: Enter amount from Schedule 1, line 20 and attach Schedule 1	6		
7. Line 5 minus line 6 .... **Indiana Adjusted Gross Income** ▶	7		
8. Number of exemptions claimed on your federal return ☐ x $1,000. (If no federal return was filed, enter $1,000 per qualifying person: see page 15.)	8		00
9. Additional exemption for certain dependent children (see page 15.) Enter number ☐ x $1,500	9		00
10. Check box(es) below for additional exemptions if, by December 31, 2000: You were: ☐ 65 or older ☐ or blind. Spouse was: ☐ 65 or older ☐ or blind. Total the Number of boxes checked ☐ x $1,000.	10		00
11. Check box(es) below for additional exemptions if, by December 31, 2000: You were: ☐ 65 or older and line 1 above is less than $40,000. Spouse was: ☐ 65 or older and line 1above is less than $40,000. Total the number of box(es) checked ☐ x $500	11		00
12. Add lines 8, 9, 10 and 11 .... **Total Exemptions** ▶	12		00
13. Line 7 minus line 12 (if answer is less than zero, leave blank) .... **State Taxable Income** ▶	13		
14. State adjusted gross income tax: Multiply line 13 by 3.4% (.034)	14		
15. County income tax. See instructions on page 15	15		
16. Use tax due on out-of-state purchases (see page 18)	16		
17. Household employment taxes: Attach Schedule IN-H (see page 19)	17		
18. Add lines 14 through 17. Enter here and on line 26 on the back .... **Total Tax** ▶	18		
19. Indiana state tax withheld: (From box 18 of your W-2s, box A of WH-18s or from 1099s)	19		
20. Indiana county tax withheld:(From box 21 of your W-2s, box B of WH-18s or from 1099s)	20		
21. 2000 Estimated tax paid: Include any extension payment made on Form IT-9	21		
22. Unified tax credit for the elderly: see instructions on page 20	22		
23. Earned income credit: Enter amount from Section D, line D4 and attach Schedule IN-EIC	23		
24. Indiana credits: Enter the total from Schedule 2, line 12 and attach Schedule 2	24		
25. Add lines 19 through 24. Enter here and on line 27 on the back ....**Total Credits** ▶	25		

AA ____ BB ____ CC ____ DD ____

Turn the page ☞

Staple W-2 forms on the front of this page only between Lines 1 and 25

Paperclip check or money order here

26. Enter the Total Tax from line 18 on the front of this form ▶	26	
27. Enter the Total Credits from line 25 on the front of this form ▶	27	
28. If line 27 is more than line 26, subtract line 26 from line 27 (if smaller, skip to line 35)	28	
29. Amount of line 28 to be donated to the Indiana Nongame and Endangered Wildlife Fund (see instructions on page 30)	29	
30. Subtract line 29 from line 28 ..... SUBTOTAL	30	
31. Amount to be applied to your 2001 estimated tax account (see instructions on page 30)	31	
32. Penalty for Underpayment of Estimated Tax for 2000: Attach Schedule IT-2210 or IT-2210A	32	
33. **Refund:** Line 30 minus lines 31 and 32 (if less than zero see instructions on page 31)..... YOUR REFUND ▶	33	

34a. Routing Number

b. Account Number

c. Type of Account ☐ Checking ☐ Savings

See Instructions on page 31

If you want to **DIRECT DEPOSIT** your refund, you must complete lines 34a, b & c on the left.

35. If line 26 is more than line 27, subtract line 27 from line 26. **Add to this any amounts from lines 31 and 32, and enter total here** (see instructions on page 31) ..... SUBTOTAL	35	
36. Penalty if filed after due date (see instructions on page 32)	36	
37. Interest if filed after due date (see instructions on page 32)	37	
38. **Amount Due:** Add lines 35, 36 and 37 ..... AMOUNT YOU OWE ▶	38	

▶ 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.** Credit card payers must see page 32 for instructions. SS ***Note: Check box ☐ if paying by credit card.***

Out-of-State Income Information

- Enter any salary, wage, tip &/or commission received from Illinois, Kentucky, Michigan, Ohio, Pennsylvania and/or Wisconsin:

Taxpayer $ T

Spouse $ U

V **Taxpayer** - Check box if you filed federal Schedule C or C-EZ for 2000. ☐

W **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2000. ☐

X • If two-thirds of your gross income was made from farming or fishing, please check here. ☐

Important: If you checked the box, you must attach Schedule IT-2210 or IT-2210A .

Y • Enter the number of motor vehicles you and your spouse own or lease.

Z • Are all these vehicles registered with the Indiana Bureau of Motor Vehicles? Yes ☐ No ☐ If No, attach an explanation.

If any individual listed at the top of the IT-40 died *during* 2000, enter date of death below.

Taxpayer's date of death EE m m d d 2000

Spouse's date of death FF m m d d 2000

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. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type, and social security number to insure my refund is properly deposited.

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

Your Daytime Telephone Number HH

Spouse's Daytime Telephone Number II

Your Signature Date

Spouse's Signature Date

E-mail address where we can reach you (see page 33) JJ

Paid Preparer's name KK ❑ Federal I.D. Number, ❑ PTIN **OR** ❑ Social Security Number

MM

LL

Address

NN

Preparer's daytime telephone number

RR

City

OO

State **Zip Code + 4**

PP QQ

Preparer's Signature Date

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

Schedules 1 & 2
Form IT-40, Revised 8/00
SF# 47908

Schedule 1: Indiana Deductions

(Schedule 2 begins after line 20 below)

Attachment Sequence No. **01**

Enter your first name, middle initial and last name and spouses full name if filing a joint return

A Your Social Security Number

Instructions for Schedule 1 begin on page 10.

Please round all entries to nearest whole dollar (see instructions, pg 7)

1. Renter's deduction: Address where rented if different from the one on the front page

B _____ Landlord's name and address

C _____ Amount of rent paid $ D _____

Number of months rented E _____ Enter the lesser of $2,000 or amount of rent paid 1

2. Residential Homeowner's Property Tax deduction: Address where property tax was paid if different from front page F _____

Number of months lived there G _____ Amount of property tax paid $ H _____

Enter the lesser of $2,500 or the actual amount of property tax paid 2

3. State tax refund reported on federal return (see page 11) 3
4. Interest on U.S. Government Obligations (see page 11) 4
5. Taxable Social Security benefits (see page 11) 5
6. Taxable Railroad Retirement benefits (see page 11) 6
7. Military Service deduction: $2,000 maximum for qualifying individual (see page 11) 7
8. Non-Indiana Locality Earnings deduction:$2,000 maximum per qualifying person(see page 12) 8
9. Insulation deduction: $1,000 maximum: attach verification (see page 12) 9
10. Disability Retirement deduction:$5,200 maximum per qualifying person (see page 12) Attach Schedule IT-2440 10
11. Civil Service Annuity deduction: $2,000 maximum per qualifying person (see page 12) 11
12. Nontaxable portion of Unemployment Compensation (see page 13) 12
13. Indiana Lottery Winnings (see page 13) 13
14. Indiana Net Operating Loss deduction: attach Schedule IT-40NOL (see page 13) 14
15. Enterprise Zone Employee deduction: attach Schedule IT-40QEC (see page 13) 15
16. Recovery of deductions (see page 14) 16
17. Human Services deduction (see page 14) 17
18. Indiana partnership long term care policy premiums deduction (see page 14) 18
19. Other deductions: list source(s) and amounts (see page 14)_____ 19
20. Add lines 1 through 19 and enter total on line 6 of Form IT-40 ..... **Total Deductions** 20

Schedule 2: Indiana Credits

1. Credit for Local Taxes Paid Outside Indiana (see page 24) 1
2. County Credit for the Elderly**:** attach federal Schedule R (see page 25) 2
3. Other Local Credits: List source(s) and amounts (see page 26) _____
   Important: Lines 1 plus 2 & 3 cannot be greater than the county tax due on IT-40 line 15 (see page 26) 3
4. College Credit**:** Attach Schedule CC-40 (see page 26) 4
5. Credit for Taxes Paid to Other States**:** attach other state's return (see page 26) 5
6. Research Expense Credit**:** attach Form IT-20REC (see page 27) 6
7. Neighborhood Assistance Credit**:** attach Schedule NC-20 (see page 27) 7
8. Enterprise Zone Credits (attach appropriate schedule: see page 28) 8
9. Teacher Summer Employment Credit**:** attach Schedule TSE (see page 28) 9
10. Twenty-First Century Scholars Program Credit (see page 28) 10
11. Other Credits**:** List source(s) and amounts (see page 28)_____
    Important: Lines 4 through 11 added together cannot be greater than the state adjusted gross income tax due on IT-40 line 14 (see instructions on page 30) 11
12. Add lines 1 through 11 and enter total on line 24 of Form IT-40 .....**Total Credits** 12

Schedule CT-40
Form IT-40, Revised 8/00
SF# 47907

County Tax Schedule for Indiana Residents

See instructions on page 15 to see if this schedule needs to be attached to your IT-40

Attachment Sequence No. **02**

Enter your first name, middle initial and last name and spouses full name if filing a joint return

A Your Social Security Number

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

P **Your** county of **residence** as of January 1, 2000. (Enter 2-digit county code # from the chart on page 21.)

R **Spouse's** county of **residence** as of January 1, 2000. (Enter 2-digit county code # from the chart on page 21.)

		Column A - Yours		Column B - Spouse's	
1. **Enter the amount from IT-40, line 13.** Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40, line 13 on line 1A only. See instructions on page 17	1A		1B		
2. If you claimed a non-Indiana locality earnings deduction on Schedule 1, line 8, 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 page 21 for the county code number shown above	4A		4B		
5. Multiply line 3 by the 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 (see page 17) ▶			6		
7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 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 15 of Form IT-40 ▶			9		

SECTION 2: To be completed by those taxpayers who, on January 1, 2000, were *residents* of a county that *had not* adopted a county income tax, but *worked* in an Indiana county that *had* adopted a county income tax.

Q **Your** county of **principal employment** as of January 1, 2000. (Enter 2-digit county code # from the chart on page 21.)

S **Spouse's** county of **principal employment** as of January 1, 2000. (Enter 2-digit county code # from the chart on page 21.)

		Column A - Yours		Column B - Spouse's	
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 17 for further Section 2 instructions	1A		1B		
2. Enter any amounts for payments made to self-employed retirement plans, IRA's, etc. See page 18 for the complete list of allowable deductions and further instructions	2A		2B		
3. Subtract line 2 from line 1 ▶	3A		3B		
4. Enter some or all of the exemptions from line 12 of Form IT-40 (see instructions on page 18)	4A		4B		
5. Subtract line 4 from line 3 ▶	5A		5B		
6. Enter the nonresident rate from the county tax rate chart on page 21 for the county number shown above under the Section 2 heading	6A		6B		
7. Multiply the income on line 5 by the rate on line 6	7A		7B		
8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 15 of Form IT-40 ▶			8		

Schedule IN-EIC
Form IT-40/IT-40PNR
Rev. 8/00 SF# 49469

Schedule IN-EIC: Indiana's Earned Income Credit

Attach only if claiming this credit

Attachment Sequence No. **05**

Enter your first name, middle initial and last name and spouses full name if filing a joint return

A Your Social Security Number

Section A: Figure your Total Federal Income

Enter the amount from your 2000 federal Form 1040 line 22, Form 1040A line 15 or Form 1040EZ line 4 (if less than zero, enter zero) ..... A1 $ _____

Is the line A1 amount less than $12,000? ❒ Yes, Continue to Section B. ❒ No, **STOP**. You do not get this credit.

Section B: Qualifying Child (Read the instructions in the booklet to explain the terms used below)

	Enter each Child's Name here (Please print clearly or type)	1 First / Last	2 First / Last	3 First / Last	4 First / Last
		Check only one box in each section for each child listed.			
B-1	Your child	a ❒	a ❒	a ❒	a ❒
	Adopted child	b ❒	b ❒	b ❒	b ❒
	Grandchild	c ❒	c ❒	c ❒	c ❒
	Stepchild	d ❒	d ❒	d ❒	d ❒
	Foster child, (not related)	e ❒	e ❒	e ❒	e ❒
	Foster child, (related)	f ❒	f ❒	f ❒	f ❒
B-2	Under age 18	g ❒	g ❒	g ❒	g ❒
	Age 18	h ❒	h ❒	h ❒	h ❒
	Age 19 - 24 and a full-time student	i ❒	i ❒	i ❒	i ❒
	Age 19 or older and totally disabled	j ❒	j ❒	j ❒	j ❒
B-3	Child lived with you at least 1/2 of the year (If not, see below)**(if foster child, must have lived with you entire year)**	k ❒	k ❒	k ❒	k ❒
	Child was born or died in 2000, and lived with you while alive in 2000.	l ❒	l ❒	l ❒	l ❒

You must have a qualifying child to continue to Section C. A child qualifies only if a box is checked in Sections B-1, B-2 ***and*** *B-3.*

If you do not have a qualifying child, **STOP**. You do not get this credit. (Attach a separate sheet of paper to list additional children.)

Section C: Figure your Earned Income

Before you begin: If you were a household employee and received a W-2 for less than $1,100 in 2000 **or** were a minister or member of a religious order, see Special Rules in the booklet or on the back of this schedule before completing this section. Also see Special Rules if federal Form 1040 line 7 includes workfare payments or any amount paid to an inmate in a penal institution.

Enter your (and spouses if filing joint) wages, salary, tips and other compensation from federal Form 1040 or 1040A line 7, or Form 1040EZ line 1 ..... C1 $ _____

Enter any nontaxable earned income (e.g. from box 13 of your W-2 form; see instructions in the booklet) ..... C2 $ _____

If you were self-employed, complete the worksheet on the back and enter the amount from line 4 ..... C3 $ _____

Add lines C1, C2 and C3 and enter here (if this is a loss, **STOP**. You do not get this credit) ..... C4 $ _____

Enter amount from Section A line A1 above $ _____ Multiply by 80% (.80) and enter here ..... C5 $ _____

Is the amount on line C4 equal to or greater than the amount on line C5?

❒ No, **STOP**. You do not get this credit. ❒ Yes, **Continue to Section D on the back to figure your credit.**

Section D: Figure your Credit

Maximum allowable amount ..... D1 $ **12,000**

Enter your total federal income from Section A line A1 ..... D2 $ -_____

Subtract line D2 from line D1 and enter the difference here ..... D3 $ _____

Multiply line D3 by 3.4% (.034). This is your credit (if less than zero, enter zero.) Enter here and on Form IT-40 line 23 or on Form IT-40PNR line 21. **NOTE:** You must attach this schedule to your tax return to receive the credit ..... **Indiana's Earned Income Credit** ➤ D4 $ [ ]

Worksheet: Complete only if you were self-employed

If filing a joint return and your spouse was also self-employed or reported income and expenses on federal Schedule C or C-EZ as a statutory employee, combine your spouse's amounts with yours to figure the amounts to enter below.

1. **If you are filing federal Schedule SE:**
   - **a.** Enter the amount from federal Schedule SE, Section A, line 3, or Section B, line 3, whichever applies ..... 1a _____
   - **b.** Enter the amount, if any, from federal Schedule SE, Section B, line 4b 1b _____
   - **c.** Add lines 1a and 1b ..... 1c _____
   - **d.** Enter the amount from federal Form 1040 line 27 ..... 1d _____
   - **e.** Subtract line 1d from line 1c ..... **1e** _____
2. **If you are NOT required to file federal Schedule SE** (for example, because your net earnings from self-employment were less than $400), complete lines 2a through 2c. But **do not** include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of **federal Form 4029** or **federal Form 4361.**
   - **a.** Enter any net farm profit or (loss) from federal Schedule F, line 36, and farm partnerships from federal Schedule K-1 (Form 1065), line 15a .... 2a _____
   - **b.** Enter any net profit or (loss) from federal Schedule C, line 31, federal Schedule C-EZ, line 3, federal Schedule K-1 (Form 1065), line 15a (other than farming), and federal Schedule K-1 (Form 1065-B), box 9 . 2b _____
   - **c.** Add lines 2a and 2b. Enter the total even if a loss ..... **2c** _____
3. **If you are filing federal Schedule C or C-EZ as a statutory employee**, enter the amount from line 1 of that federal Schedule C or C-EZ ..... **3** _____
4. Add lines 1e, 2c and 3. Enter the total here and on Schedule IN-EIC, Section C, line C3 even if a loss. If the result is a loss, enter it in parentheses ..... **4** _____

You will need to complete the above worksheet if you have earnings from self-employment because these earnings are earned income for the credit. You may have earnings from self-employment if:

- You own your own business,
- You are a minister or member of a religious order, or
- You reported income and expenses on federal Schedule C or C-EZ as a statutory employee.

Statutory employee's earnings. If you reported income and expenses on federal Schedule C or C-EZ as a statutory employee, your earnings from self-employment are the amount on line 1 of either schedule.

Other earnings. Your earnings from self-employment in a business you own, or from your services as a minister or member of a religious order, are earned income for the credit.

Federal Schedule SE. If you filed federal Schedule SE, your earnings from self-employment are the amount you get after you subtract one-half of your self-employment tax (federal Form 1040, line 27) from your net profit (federal Schedule SE, line 3 of either Section A or Section B, whichever applies). **If you do not have to file federal Schedule SE**, your earnings (or loss) from self-employment are the net profit or loss from your self-employment activities.

Special procedures for a minister or member of a religious order. If you file federal Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on federal Form 1040, line 7, determine how much of the income reported on federal Form 1040, line 7, was also reported on federal Schedule SE, line 7. If you received a housing allowance or were provided housing, **do not** include the allowance of rental value of the parsonage as nontaxable earned income on line 4 of the worksheet above if it is required to be included on federal Schedule SE, line 2. Then, determine how much of the income reported on federal Form 1040, line 7, was also reported on federal Schedule SE, line 2. Next, subtract that income from the amount on federal Form 1040, line 7. Then, enter only the result on line 1 of the worksheet above.