

- 27. Enter the Total Tax from line 18 on the front of this form
- 28. Enter the Total Credits from line 26 on the front of this form
- 29. If line 28 is more than line 27, subtract line 27 from line 28 (if smaller, skip to line 36)
- 30. Amount of line 29 to be donated to the Indiana Nongame and Endangered Wildlife Fund (see instructions on page 30)
- 31. Subtract line 30 from line 29 **SUBTOTAL**
- 32. Amount to be applied to your 2002 estimated tax account (see instructions on page 30)
- 33. Penalty for Underpayment of Estimated Tax for 2001: Attach Schedule IT-2210 or IT-2210A
- 34. **Refund:** Line 31 minus lines 32 and 33 (if less than zero see instructions on page 31).....**YOUR REFUND**

27		
28		
29		
30		
31		
32		
33		
34		
36		
37		
38		
39		



35a. Routing Number

b. Account Number

c. Type of Account Checking Savings See Instructions on page 31

Direct Deposit
If you want to direct deposit your refund, you must complete lines 35a, b & c on the left.

- 36. If line 27 is more than line 28, subtract line 28 from line 27. **Add to this any amounts from lines 32 and 33, and enter total here** (see instructions on page 32) **SUBTOTAL**
- 37. Penalty if filed after due date (see instructions on page 32)
- 38. Interest if filed after due date (see instructions on page 32)
- 39. **Amount Due:** Add lines 36, 37 and 38 **AMOUNT YOU OWE**
 - ▶ No payment is due if you owe less than \$1.00. **Do Not Send Cash.** Please make your check or money order payable to: **Indiana Department of Revenue.** Credit card payers must see page 32 for instructions. **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 2001.
- W **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2001.
- X • If two-thirds of your gross income was made from farming or fishing, please check here.
- Y • Enter the number of motor vehicles you and/or 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* 2001, enter date of death below.

Taxpayer's date of death EE **2001**

Spouse's date of death FF **2001**

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 Signature Date

Spouse's Signature Date

Your Daytime Telephone Number HH

Spouse's Daytime Telephone Number II

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

JJ

Paid Preparer's name MM _____

KK Federal I.D. Number, PTIN OR Social Security Number

LL

Preparer's daytime telephone number RR

Preparer's Signature Date

Address NN _____

City OO _____

State PP _____ Zip Code + 4 QQ _____

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

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

Your Social Security Number

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Instructions for Schedule 1 begin on page 9.

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

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

3. State tax refund reported on federal return (see page 11)

4. Interest on U.S. Government Obligations (see page 11)

5. Taxable Social Security benefits (see page 11)

6. Taxable Railroad Retirement benefits (see page 11)

7. Military Service deduction: \$2,000 maximum for qualifying individual (see page 11)

8. Non-Indiana Locality Earnings deduction:\$2,000 maximum per qualifying person(see page 11)

9. Insulation deduction: \$1,000 maximum: attach verification (see page 12)

10. Disability Retirement deduction:\$5,200 maximum per qualifying person (see page 12)

Attach Schedule IT-2440

11. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 12)

12. Nontaxable portion of Unemployment Compensation (see page 12)

13. Indiana Lottery Winnings (see page 12)

14. Indiana Net Operating Loss deduction: attach Schedule IT-40NOL (see page 12)

15. Enterprise Zone Employee deduction: attach Schedule IT-40QEC (see page 13)

16. Recovery of deductions (see page 13)

17. Human Services deduction (see page 13)

18. Indiana partnership long term care policy premiums deduction (see page 13)

19. Other deductions: list source(s) and amounts (see page 14) _____

20. Add lines 1 through 19 and enter total on line 6 of Form IT-40 **Total Deductions**

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

1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

Schedule 2: Indiana Credits

1. Credit for Local Taxes Paid Outside Indiana (see page 24)

2. County Credit for the Elderly: attach federal Schedule R (see page 26)

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)

4. College Credit: Attach Schedule CC-40 (see page 27)

5. Credit for Taxes Paid to Other States: attach other state's return (see page 27)

6. Research Expense Credit: attach Form IT-20REC (see page 28)

7. Neighborhood Assistance Credit: attach Schedule NC-20 (see page 28)

8. Enterprise Zone Credits (attach appropriate schedule: see page 28)

9. Teacher Summer Employment Credit: attach Schedule TSE (see page 28)

10. Twenty-First Century Scholars Program Credit (see page 28)

11. Other Credits: List source(s) and amounts (see page 29) _____

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 31)

12. Add lines 1 through 11 and enter total on line 25 of Form IT-40 **Total Credits**

1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

Enter your first name, middle initial and last name and spouses full name if filing a joint return	Your Social Security Number <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/> <input style="width:20px; height:20px;" type="text"/>
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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, 2001. R **Spouse's** county of **residence** as of January 1, 2001.
 (Enter 2-digit county code # from the chart on page 21.)

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 16

2. If you claimed a non-Indiana locality earnings deduction on Schedule 1, line 8, enter the amount here. If not, leave blank

3. Add lines 1 and 2

4. Enter the resident rate from the county tax chart on page 21 for the county code number shown above

5. Multiply line 3 by the rate on line 4

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)

7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 above

8. Multiply line 7 by .005 and enter total here

9. Line 6 minus line 8. Enter the total here and on line 15 of Form IT-40

	Column A - Yours	Column B - Spouse's
1A	<input style="width:100%; height:20px;" type="text"/>	1B <input style="width:100%; height:20px;" type="text"/>
2A	<input style="width:100%; height:20px;" type="text"/>	2B <input style="width:100%; height:20px;" type="text"/>
3A	<input style="width:100%; height:20px;" type="text"/>	3B <input style="width:100%; height:20px;" type="text"/>
4A	<input style="width:100%; height:20px;" type="text"/>	4B <input style="width:100%; height:20px;" type="text"/>
5A	<input style="width:100%; height:20px;" type="text"/>	5B <input style="width:100%; height:20px;" type="text"/>
6	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>
7	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>
8	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>
9	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>

SECTION 2: To be completed by those taxpayers who, on January 1, 2001, 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, 2001. (Enter 2-digit county code # from the chart on page 21.) S **Spouse's** county of **principal employment** as of January 1, 2001. (Enter 2-digit county code # from the chart on page 21.)

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

2. Enter any amounts for payments made to self-employed retirement plans, IRA's, etc. See page 17 for the complete list of allowable deductions and further instructions

3. Subtract line 2 from line 1

4. Enter some or all of the exemptions from line 12 of Form IT-40 (see instructions on page 18)

5. Subtract line 4 from line 3

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

7. Multiply the income on line 5 by the rate on line 6

8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 15 of Form IT-40

	Column A - Yours	Column B - Spouse's
1A	<input style="width:100%; height:20px;" type="text"/>	1B <input style="width:100%; height:20px;" type="text"/>
2A	<input style="width:100%; height:20px;" type="text"/>	2B <input style="width:100%; height:20px;" type="text"/>
3A	<input style="width:100%; height:20px;" type="text"/>	3B <input style="width:100%; height:20px;" type="text"/>
4A	<input style="width:100%; height:20px;" type="text"/>	4B <input style="width:100%; height:20px;" type="text"/>
5A	<input style="width:100%; height:20px;" type="text"/>	5B <input style="width:100%; height:20px;" type="text"/>
6A	<input style="width:100%; height:20px;" type="text"/>	6B <input style="width:100%; height:20px;" type="text"/>
7A	<input style="width:100%; height:20px;" type="text"/>	7B <input style="width:100%; height:20px;" type="text"/>
8	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>

Enter your first name, middle initial and last name and spouses full name if filing a joint return ^A Your Social Security Number

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Section A: Figure your Total Federal Income

Enter the "total income" before federal deductions (e.g. IRA deduction, student loan deduction, etc.) from your federal Form 1040, Form 1040A, or Form 1040EZ (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)

	1 First Last	2 First Last	3 First Last	4 First Last	
Enter each Child's Name here (Please print clearly or type)					
Check only one box in each section for each child listed.					
B-1	Your child	a <input type="checkbox"/>	a <input type="checkbox"/>	a <input type="checkbox"/>	a <input type="checkbox"/>
	Adopted child	b <input type="checkbox"/>	b <input type="checkbox"/>	b <input type="checkbox"/>	b <input type="checkbox"/>
	Grandchild	c <input type="checkbox"/>	c <input type="checkbox"/>	c <input type="checkbox"/>	c <input type="checkbox"/>
	Stepchild	d <input type="checkbox"/>	d <input type="checkbox"/>	d <input type="checkbox"/>	d <input type="checkbox"/>
	Foster child, (not related)	e <input type="checkbox"/>	e <input type="checkbox"/>	e <input type="checkbox"/>	e <input type="checkbox"/>
	Foster child, (related)	f <input type="checkbox"/>	f <input type="checkbox"/>	f <input type="checkbox"/>	f <input type="checkbox"/>
B-2	Under age 18	g <input type="checkbox"/>	g <input type="checkbox"/>	g <input type="checkbox"/>	g <input type="checkbox"/>
	Age 18	h <input type="checkbox"/>	h <input type="checkbox"/>	h <input type="checkbox"/>	h <input type="checkbox"/>
	Age 19 - 24 and a full-time student	i <input type="checkbox"/>	i <input type="checkbox"/>	i <input type="checkbox"/>	i <input type="checkbox"/>
	Age 19 or older and totally disabled	j <input type="checkbox"/>	j <input type="checkbox"/>	j <input type="checkbox"/>	j <input type="checkbox"/>
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 <input type="checkbox"/>	k <input type="checkbox"/>	k <input type="checkbox"/>	k <input type="checkbox"/>
	Child was born or died in 2001, and lived with you while alive in 2001.	l <input type="checkbox"/>	l <input type="checkbox"/>	l <input type="checkbox"/>	l <input type="checkbox"/>

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 \$1,300 in 2001 **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 your federal adjusted gross income 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, 1040A, or Form 1040EZ C1 \$ _____

Enter any nontaxable earned income (e.g. from box 12 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 \$	<input type="text"/>

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 any net farm profit or (loss) reported from federal Schedule F, and net earnings (loss) from self-employment from farm partnership, Schedule K-1 (Form 1065), that are reported on federal Schedule SE, Sections A or B	1a	_____
b. Enter any amount of net self-employment income or (loss) (other than farming) reported from federal Schedule(s) C/C-EZ, and net self-employment earnings or (loss) (other than farming) from partnership K-1(Form 1065) and Schedule K-1 (Form 1065-B) that are reported on federal Schedule SE, Sections A or B	1b	_____
c. If you elected one or both of the optional methods on federal Schedule SE, enter the total of the farm optional method (after limitation) plus the nonfarm optional method (after limitation)	1c	_____
d. Add lines 1a, 1b and 1c	1d	_____
e. Enter the amount of self-employment tax shown as an adjustment on the front of your federal Form 1040	1e	_____
f. Subtract line 1e from line 1d	1f	_____
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, and net earnings or (loss) from self-employment from farm partnership, Schedule K-1 (Form 1065)	2a	_____
b. Enter any net profit or (loss) from federal Schedules C and C-EZ, net earnings (loss) from self-employment from federal Schedule K-1 (Form 1065) (other than farming), and net earnings (loss) from federal Schedule K-1 (Form 1065-B) (other than farming)	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 gross receipts from that federal Schedule C or C-EZ		
	3	_____
4. Add lines 1f, 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 gross receipts from 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.

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 that schedule includes an amount that was also reported as wage income on federal Form 1040, determine how much of the income reported on federal Form 1040 was also reported on federal Schedule SE. 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. Then, determine how much of the income reported as wage income on federal Form 1040 was also reported on federal Schedule SE. Next, subtract that income from the wage income on federal Form 1040. Then, enter only the result on line 1 of the worksheet above.