Form **IT-40**
State Form 154
(R1 / 8-02)

2002 Indiana Full-Year Resident Individual Income Tax Return

Due April 15, 2003

If you are **not** filing for the calendar year January 1 through December 31, 2002,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 6.) 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 7 in the instruction booklet) for the county where you lived and worked on January 1, 2002.

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 10)	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, 'Other income' line	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 16.)	8		00
9. Additional exemption for certain dependent children (see page 16.) Enter number ☐ x $1,500	9		00
10. Check box(es) below for additional exemptions if, by December 31, 2002: 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, 2002: You were: ☐ 65 or older and line 1 above is less than $40,000. Spouse was: ☐ 65 or older and line 1 above is less than $40,000. Total the number of boxes 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 17	15		
16. Use tax due on out-of-state purchases (see page 20)	16		
17. Household employment taxes: Attach Schedule IN-H (see page 20)	17		
18. Add lines 14 through 17. Enter here and on line 27 on the back ... **Total Tax** ▶	18		
19. Indiana state tax withheld: (From box 17 of your W-2s, box A of WH-18s or from 1099s)	19		
20. Indiana county tax withheld: (From box 19 of your W-2s, box B of WH-18s or from 1099s)	20		
21. 2002 Estimated tax paid: Include any extension payment made on Form IT-9	21		
22. Unified tax credit for the elderly: see instructions on page 22	22		
23. Earned income credit: Enter amount from Section D, line D4 and attach Schedule IN-EIC	23		
24. Lake County residential income tax credit (see page 23)	24		
25. Indiana credits: Enter the total from Schedule 2, line 12 and attach Schedule 2	25		
26. Add lines 19 through 25. Enter here and on line 28 on the back ... **Total Credits** ▶	26		

AA ☐ BB ☐ CC ☐ DD ☐

Turn the page

Staple W-2 forms on the front of this page only between Lines 1 and 26

Paperclip check or money order here

VN

27. Enter the Total Tax from line 18 on the front of this form ▶	27		
28. Enter the Total Credits from line 26 on the front of this form ▶	28		
29. If line 28 is more than line 27, subtract line 27 from line 28 (if smaller, skip to line 36)	29		
30. Amount of line 29 to be donated to the Indiana Nongame and Endangered Wildlife Fund (see instructions on page 30)	30		
31. Subtract line 30 from line 29 ..... SUBTOTAL	31		
32. Amount to be applied to your 2003 estimated tax account (see instructions on page 30)	32		
33. Penalty for Underpayment of Estimated Tax for 2002: Attach Schedule IT-2210 or IT-2210A	33		
34. **Refund:** Line 31 minus lines 32 and 33 (if less than zero see instructions on page 31)..... YOUR REFUND ▶	34		

Direct Deposit

35a. 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 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	36		
37. Penalty if filed after due date (see instructions on page 32)	37		
38. Interest if filed after due date (see instructions on page 32)	38		
39. **Amount Due:** Add lines 36, 37 and 38 ..... AMOUNT YOU OWE ▶	39		

▶ 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. 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 2002. ☐

W **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2002. ☐

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/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* 2002, enter date of death below.

Taxpayer's date of death EE m m d d 2002

Spouse's date of death FF m m d d 2002

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 ensure my refund is properly deposited.

NEW TT **Are you filing a federal income tax return for 2002? Yes ☐ No ☐**

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 MM

KK ☐ Federal I.D. Number, ☐ PTIN **OR** ☐ Social Security Number LL

Address NN

Preparer's daytime telephone number RR

City OO

State PP **Zip Code + 4** QQ

Preparer's Signature Date

Please 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, State Form 47908
(R1 / 8-02)

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.

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 .....

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

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 12) .....
4. Interest on U.S. Government Obligations (see page 12) .....
5. Taxable Social Security benefits (see page 12) .....
6. Taxable Railroad Retirement benefits (see page 12) .....
7. Military Service deduction: $2,000 maximum for qualifying individual (see page 12) .....
8. Non-Indiana Locality Earnings deduction:$2,000 maximum per qualifying person(see page 13)
9. Insulation deduction: $1,000 maximum: attach verification (see page 13) .....
10. Disability Retirement deduction:$5,200 maximum per qualifying person; attach Schedule IT-2440
Important: you no longer must be under age 65 to qualify (see page 13) .....
11. Civil Service Annuity deduction: $2,000 maximum per qualifying person (see page 14) .....
12. Nontaxable portion of Unemployment Compensation (see page 14) .....
13. Indiana Lottery Winnings (see worksheet on page 14) .....
14. Indiana Net Operating Loss deduction: attach Schedule IT-40NOL (see page 14) .....
15. Enterprise Zone Employee deduction: attach Schedule IT-40QEC (see page 15) .....
16. Recovery of deductions (see page 15) .....
17. Human Services deduction (see page 15) .....
18. Indiana partnership long term care policy premiums deduction (see page 15) .....
19. Other deductions: list source(s) and amounts (see page 15)_____
20. Add lines 1 through 19 and enter total on line 6 of Form IT-40 ..... **Total Deductions**

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 25) .....
3. Other Local Credits: List source(s) and amounts (see page 25) _____
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 26) .....
5. Credit for Taxes Paid to Other States**:** attach other state's return (see page 26) .....
6. Research Expense Credit**:** attach Form IT-20REC (see page 27) .....
7. Neighborhood Assistance Credit**:** attach Schedule NC-20 (see page 27) .....
8. Enterprise Zone Credits (attach appropriate schedule: see page 27) .....
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 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) .....
12. Add lines 1 through 11 and enter total on line 25 of Form IT-40 ..... **Total Credits**

Schedule CT-40
Form IT-40, State Form 47907
(R1 / 8-02)

County Tax Schedule for Indiana Residents

See instructions on page 17 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, 2002. (Enter 2-digit county code # from the chart on page 21.)

R **Spouse's** county of **residence** as of January 1, 2002. (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 18	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 18) ▶			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, 2002, 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, 2002. (Enter 2-digit county code # from the chart on page 21.)

S **Spouse's** county of **principal employment** as of January 1, 2002. (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 19 for further Section 2 instructions	1A		1B		
2. Enter any amounts for payments made to self-employed retirement plans, IRA's, etc. See page 19 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 19)	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		