



Form  
**IT-40**  
State Form 154  
8-03

**2003**

**Indiana Full-Year Resident  
Individual Income Tax Return**

Due April 15, 2004

If you are **not** filing for the calendar year January 1 through December 31, 2003, enter period from: \_\_\_\_\_ to: \_\_\_\_\_

Your Social Security Number       Spouse's Social Security Number       Check the box if you are married filing  separately.

Your first name Initial Last name  
D E F

If filing a joint return, spouse's first name Initial Last name  
G H I

Present address (number and street or rural route) (If you have a P.O. box, see page 6.) School District Number (see page 34)

City State Zip Code + 4 Foreign Country (if applicable)  
K L M 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, 2003.

**Taxpayer** **Spouse**  
P County where you lived   Q County where you worked   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. Other (see instructions on page 10) .....	5		
6. Add lines 1 through 5 ..... <b>Total Indiana Income</b> ▶	6		
7. Indiana deductions: Enter amount from Schedule 1, line 20 and attach Schedule 1 .....	7		
8. Line 6 minus line 7 ..... <b>Indiana Adjusted Gross Income</b> ▶	8		
9. Number of exemptions claimed on your federal return <input type="text"/> x \$1,000. (If no federal return was filed, enter \$1,000 per qualifying person: see page 16.) .....	9		<b>00</b>
10. Additional exemption for certain dependent children (see page 16.) Enter number <input type="text"/> x \$1,500 .....	10		<b>00</b>
11. Check box(es) below for additional exemptions if, by December 31, 2003: You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> or blind. Spouse was: <input type="checkbox"/> 65 or older <input type="checkbox"/> or blind. Total the number of boxes checked <input type="text"/> x \$1,000 .....	11		<b>00</b>
12. Check box(es) below for additional exemptions if, by December 31, 2003: You were: <input type="checkbox"/> 65 or older and line 1 above is less than \$40,000. Spouse was: <input type="checkbox"/> 65 or older and line 1 above is less than \$40,000. Total the number of boxes checked <input type="text"/> x \$500 .....	12		<b>00</b>
13. Add lines 9, 10, 11 and 12 ..... <b>Total Exemptions</b> ▶	13		<b>00</b>
14. Line 8 minus line 13 (if answer is less than zero, leave blank) ..... <b>State Taxable Income</b> ▶	14		
15. State adjusted gross income tax: Multiply line 14 by 3.4% (.034) .....	15		
16. County income tax. See instructions on page 17 .....	16		
17. Use tax due on out-of-state purchases (see page 20) .....	17		
18. Household employment taxes: Attach Schedule IN-H (see page 20) .....	18		
19. Indiana advance earned income credit payments from W-2(s) (see page 20) .....	19		
20. Add lines 15 through 19. Enter here and on line 29 on the back ..... <b>Total Tax</b> ▶	20		
21. Indiana state tax withheld: (From box 17 of your W-2s, box A of WH-18s or from 1099s) .....	21		
22. Indiana county tax withheld: (From box 19 of your W-2s, box B of WH-18s or from 1099s) .....	22		
23. 2003 Estimated tax paid: Include any extension payment made on Form IT-9 .....	23		
24. Unified tax credit for the elderly: see instructions on page 22 .....	24		
25. Earned income credit: Attach Schedule IN-EIC and enter amount from Section A, line A2 .....	25		
26. Lake County residential income tax credit (see page 23) .....	26		
27. Indiana credits: Enter the total from Schedule 2, line 12 and attach Schedule 2 .....	27		
28. Add lines 21 through 27. Enter here and on line 30 on the back ..... <b>Total Credits</b> ▶	28		


AA  BB  CC  DD

Turn the page


Staple W-2 forms on the front of this page only between Lines 1 and 28


Paperclip check or money order here

VN

- 29. Enter the Total Tax from line 20 on the front of this form
- 30. Enter the Total Credits from line 28 on the front of this form
- 31. If line 30 is more than line 29, subtract line 29 from line 30 (if smaller, skip to line 38)
- 32.  Amount of line 31 to be donated to the Indiana Nongame Wildlife Fund (see instructions on page 30)
- 33. Subtract line 32 from line 31 **SUBTOTAL**
- 34. Amount to be applied to your 2004 estimated tax account (see instructions on page 30)
- 35. Penalty for Underpayment of Estimated Tax for 2003: Attach Schedule IT-2210 or IT-2210A
- 36. **Refund:** Line 33 minus lines 34 and 35 (if less than zero see instructions on page 31).....**YOUR REFUND**

29		
30		
31		
32		
33		
34		
35		
36		
38		
39		
40		
41		

 37a. Routing Number   
 b. Account Number   
 c. Type of Account  Checking  Savings  Hoosier Works MC

 If you want to **DIRECT DEPOSIT** your refund, see instructions on page 31.

- 38. If line 29 is more than line 30, subtract line 30 from line 29. **Add to this any amounts from lines 34 and 35, and enter total here** (see instructions on page 32) **SUBTOTAL**
- 39. Penalty if filed after due date (see instructions on page 32)
- 40. Interest if filed after due date (see instructions on page 32)
- 41. **Amount Due:** Add lines 38, 39 and 40 **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.

**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 2003.
  - W **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2003.
  - 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.

If any individual listed at the top of the IT-40 died *during* 2003, enter date of death below.

Taxpayer's EE date of death           **2003**

Spouse's date of death FF           **2003**

**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 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 (Department) to furnish my financial institution with my routing number, account number, account type, and social security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration in order to confirm the social security number(s) used on this return are correct.

TT **Are you filing a federal income tax return for 2003?** 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

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

MM  LL

**Address**

NN  Preparer's daytime telephone number

**City**  RR

OO

**State**  **Zip Code + 4**

PP  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.

Enter your first name, middle initial and last name and spouse's full name if filing a joint return	Your Social Security Number	<table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td><td style="width:15%;"></td> </tr> </table>						

**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 \$2,500 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 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 12)
9. Insulation deduction: \$1,000 maximum: attach verification (see page 13) .....
10. Disability Retirement deduction:\$5,200 maximum per qualifying person (see page 13)  
 Attach Schedule IT-2440 .....
11. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 13) .....
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 7 of Form IT-40 ..... **Total Deductions**

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

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**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 16 (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 27) .....
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 15 (see instructions on page 29) .....
12. Add lines 1 through 11 and enter total on line 27 of Form IT-40 ..... **Total Credits**

1		
2		
3		
4		
5		
6		
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11		
12		

Enter your first name, middle initial and last name and spouse's 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, 2003.  R Spouse's county of **residence** as of January 1, 2003.   
(Enter 2-digit county code # from the chart on page 21.)

	<b>Column A - Yours</b>	<b>Column B - Spouse's</b>
1. Enter the amount from IT-40, line 14. Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40, line 14 on line 1A only. See instructions on page 18 .....	1A <input style="width:100px; height:20px;" type="text"/>	1B <input style="width:100px; height:20px;" type="text"/>
2. If you claimed a non-Indiana locality earnings deduction on Schedule 1, line 8, enter the amount here. If not, leave blank ....	2A <input style="width:100px; height:20px;" type="text"/>	2B <input style="width:100px; height:20px;" type="text"/>
3. Add lines 1 and 2 .....	3A <input style="width:100px; height:20px;" type="text"/>	3B <input style="width:100px; height:20px;" type="text"/>
4. Enter the resident rate from the county tax chart on page 21 for the county code number shown above .....	4A <input style="width:100px; height:20px;" type="text"/>	4B <input style="width:100px; height:20px;" type="text"/>
5. Multiply line 3 by the rate on line 4 .....	5A <input style="width:100px; height:20px;" type="text"/>	5B <input style="width:100px; height:20px;" type="text"/>
6. Add lines 5A and 5B. Enter the total here. <b>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.</b> Otherwise, enter the total here and on line 9 below (see page 18) .....	6 <input style="width:100px; height:20px;" type="text"/>	7 <input style="width:100px; height:20px;" type="text"/>
7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 above	7 <input style="width:100px; height:20px;" type="text"/>	8 <input style="width:100px; height:20px;" type="text"/>
8. Multiply line 7 by .005 and enter total here .....	8 <input style="width:100px; height:20px;" type="text"/>	9 <input style="width:100px; height:20px;" type="text"/>
9. Line 6 minus line 8. Enter the total here and on line 16 of Form IT-40 .....	9 <input style="width:100px; height:20px;" type="text"/>	

**SECTION 2: To be completed by those taxpayers who, on January 1, 2003, 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, 2003. (Enter 2-digit county code # from the chart on page 21.)  S Spouse's county of **principal employment** as of January 1, 2003. (Enter 2-digit county code # from the chart on page 21.)

	<b>Column A - Yours</b>	<b>Column B - Spouse's</b>
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 <i>at the same time</i> , enter the portion you earned from your main job. See page 19 for further Section 2 instructions .....	1A <input style="width:100px; height:20px;" type="text"/>	1B <input style="width:100px; height:20px;" type="text"/>
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 <input style="width:100px; height:20px;" type="text"/>	2B <input style="width:100px; height:20px;" type="text"/>
3. Subtract line 2 from line 1 .....	3A <input style="width:100px; height:20px;" type="text"/>	3B <input style="width:100px; height:20px;" type="text"/>
4. Enter some or all of the exemptions from line 13 of Form IT-40 (see instructions on page 19) .....	4A <input style="width:100px; height:20px;" type="text"/>	4B <input style="width:100px; height:20px;" type="text"/>
5. Subtract line 4 from line 3 .....	5A <input style="width:100px; height:20px;" type="text"/>	5B <input style="width:100px; height:20px;" type="text"/>
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 <input style="width:100px; height:20px;" type="text"/>	6B <input style="width:100px; height:20px;" type="text"/>
7. Multiply the income on line 5 by the rate on line 6 .....	7A <input style="width:100px; height:20px;" type="text"/>	7B <input style="width:100px; height:20px;" type="text"/>
8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 16 of Form IT-40 .....	8 <input style="width:100px; height:20px;" type="text"/>	