



Form
IT-40 PNR
Revised 9/98
SF# 273

1998 Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return

Due April 15, 1999

If you are **not** filing for the calendar year January 1 through December 31, 1998, enter period from: _____ to: _____

| | | | | | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|---------------------------------|----------------------|----------------------|--------------------------------------|----------------------|--|--|
| Your Social Security Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | Spouse's Social Security Number | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | Check the box if you are married filing separately. <input type="checkbox"/> | |
| Your First Name | <input type="text"/> | | | Initial | <input type="text"/> | Last Name | | | <input type="text"/> | | |
| If filing a joint return, Spouse's First Name | <input type="text"/> | | | Initial | <input type="text"/> | Last Name | | | <input type="text"/> | | |
| Present Address (Number and Street or Rural Route) | | | | | | | | School District Number (see page 30) | | | |
| City | | | | State | Zip Code + 4 | | | Foreign Country (if applicable) | | | |

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, 1998.

| Taxpayer | | Spouse | |
|------------------------|----------------------|-------------------------|----------------------|
| County where you lived | <input type="text"/> | County where you worked | <input type="text"/> |
| County where you lived | <input type="text"/> | County where you worked | <input type="text"/> |

If you have a loss (or negative entry), fill in the oval directly to the left of lines 1 and/or 3. Example:

Please round all entries to nearest whole dollar (see instructions, pg 5)


| | Dollars | | | Cents |
|----|----------------------|----------------------|----------------------|----------------------|
| 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 | <input type="text"/> | | | |
| 9 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 10 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 12 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 15 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 17 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 18 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 19 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 21 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

- Complete Indiana Schedule A first. Enter here the amount from line 37B of Section 3 from that schedule (you **must** attach Indiana Schedule A)
- Indiana Deductions: Enter the amount from line 18, Schedule D (attach schedule)....
- Indiana Adjusted Gross Income:** Line 1 minus line 2
- Number of exemptions claimed on your federal return x \$1,000
- Additional exemption for certain dependent children (see instructions on page 15.) Enter number claimed in box x \$500
- Check box(es) below for additional exemptions if, by December 31, 1998:
You were: 65 or older or blind . Spouse was: 65 or older or blind .
Number of boxes checked x \$1,000
- Exemption Subtotal: Add Lines 4, 5 and 6
- Enter amount from **Box 8C** of the Proration Section located at the bottom of Indiana Schedule A, Section 1 (you must attach this schedule) ..
- Total Exemptions:** Multiply line 7 by the number on line 8
- State Taxable Income:** Line 3 minus line 9 (if less than zero, leave blank)
- State Adjusted Gross Income Tax: Multiply line 10 by 3.4% (.034)
- County Income Tax: See if you need to complete Schedule CT-40 PNR
- Use Tax due on out-of-state purchases
- Household Employment Taxes: Attach Schedule IN-H
- Total Tax:** Add lines 11 through 14. Enter here and on line 22 on the back
- Indiana State Tax Withheld: Don't include any withholding amounts for other state taxes. Attach W-2s, WH-18s, or 1099s
- Indiana County Tax Withheld: Don't include other local taxes. Attach W-2s, WH-18s, or 1099s
- 1998 Estimated Tax Paid: Include any extension payments made on Form IT-9 ...
- Unified Tax Credit for the Elderly (You must be age 65 or older and an Indiana resident for at least 6 months to qualify. See instructions on page 21.)
- Indiana Credits: Enter the amount from Schedule E, line 12 (attach schedule)
- Total Credits:** Add lines 16 through 20. Enter here and on line 23 on the back

Attach W-2 Forms Here

AA BB CC DD

Turn the page

| | | | | | |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|
| 22. Enter the Total Tax from line 15 on the front of this form | ▶ 22 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 23. Enter the Total Credits from line 21 on the front of this form | ▶ 23 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 24. If line 23 is more than line 22, subtract line 22 from line 23 (if smaller, skip to line 30) | 24 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 25.  Amount of line 24 to be donated to the Indiana Nongame and Endangered Wildlife Fund | 25 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 26. Subtract line 25 from line 24 | SUBTOTAL 26 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 27. Amount to be applied to your 1999 estimated tax account (see instructions) | 27 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 28. Penalty for Underpayment of Estimated Tax for 1998. Attach Sch. IT-2210 or IT-2210A | 28 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 29. Refund: Line 26 minus lines 27 and 28 | Your Refund ▶ 29 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 30. If line 22 is more than line 23, subtract line 23 from line 22. Add this to any amounts from lines 27 and 28, and enter total here (see instructions) | SUBTOTAL 30 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 31. Penalty (if filed after the due date, see instructions on page 27) | 31 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 32. Interest (if filed after the due date, see instructions on page 27) | 32 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 33. Amount Due: Add lines 30, 31 and 32 | Amount You Owe ▶ 33 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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.**
▶ Discover® Card payers must see page 27 for details.

Taxpayer Information

- Were you a **full-year** resident of another state?
If so, enter the 2 letter name for that state.
- Were you a **part-year** resident of another state?
If so, enter the 2 letter name for that state.
- Enter the time period you lived in Indiana.
From: **19** To: **19**
- Enter the time period you lived in the other state.
From: **19** To: **19**

Spouse's Information

- Were you a **full-year** resident of another state?
If so, enter the 2 letter name for that state.
- Were you a **part-year** resident of another state?
If so, enter the 2 letter name for that state.
- Enter the time period you lived in Indiana.
From: **19** To: **19**
- Enter the time period you lived in the other state.
From: **19** To: **19**

Additional Information

- Taxpayer** - Check box if you filed federal Schedule C or C-EZ for 1998.
- Spouse** - Check box if you filed federal Schedule C or C-EZ for 1998.

- 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.

If any individual listed at the top of the IT-40PNR died during 1998, enter date of death below.

Taxpayer's date of death **1998**
m m d d

Spouse's date of death **1998**
m m d d

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. I understand that information obtained under this section will remain confidential and will be used solely for Department of Revenue official purposes. 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

Spouse's Signature Date

Your Daytime Telephone Number

Spouse's Daytime Telephone Number

Preparer's name

Address

City

State Zip Code + 4

Federal I.D. Number OR Social Security Number

Preparer's Daytime Telephone Number

Preparer's Signature Date

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

Indiana Schedule A


Section 1: Income or Loss, Proration Section (Complete Section 2 Adjustments and Section 3 totals on back)

Enter your first name, middle initial and last name and spouse's full name if filing a joint return

Your Social
Security Number

| | | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Section 1: Income or (Loss)

Enter in column A, lines 1 through 20, the same income or loss you reported on your 1998 federal income tax return, Form 1040, 1040A or 1040EZ (except for line 19 and/or a net operating loss carry forward; see instructions). If you have a loss or negative entry, fill in the oval directly to the left of the appropriate lines. Example: 

Line-by-line instructions begin on page 8

Column A
Income from Federal Return

Column B
Income Taxed by Indiana

| | | | | | | | | | | |
|--|-----|----------------------|----------------------|----------------------|----------------------|-----|----------------------|----------------------|----------------------|----------------------|
| 1. Your wages, salaries, tips, commissions, etc | 1A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Spouse's wages, salaries, tips, commissions, etc | 2A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Taxable interest income | 3A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 3B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Dividend income | 4A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 4B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5. Taxable refunds, credits, or off sets of state and local taxes from your federal return | 5A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 5B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6. Alimony received | 6A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 6B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7. Business income or loss from federal Schedule C or C-EZ | 7A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 7B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8. Capital gain or loss from sale or exchange of property from your federal return | 8A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 8B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9. Other gains or (losses) from Form 4797 | 9A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 9B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 10. Total IRA distribution | 10A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 10B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11. Total pensions and annuities | 11A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 11B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 12. Net rent or royalty income or loss reported on federal Schedule E | 12A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 12B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13. Income or loss from partnerships | 13A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 13B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14. Income or loss from trusts and estates | 14A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 14B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 15. Income or loss from S corporations | 15A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 15B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16. Farm income or loss from federal Schedule F | 16A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 16B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 17. Unemployment compensation | 17A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 17B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 18. Taxable social security benefits | 18A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 18B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 19. Indiana apportioned income from attached Schedule IT-40PNRA | 19A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 19B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20. Other income reported on your federal return | 20A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 20B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

List source(s). (Do not include federal net operating loss.) See instructions on pg. 10.

21. Subtotal: add lines 1 through 20. Enter result here and on line 22 at the top of the back of this schedule

| | | | | | | | | | |
|-----|----------------------|----------------------|----------------------|----------------------|-----|----------------------|----------------------|----------------------|----------------------|
| 21A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 21B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|-----|----------------------|----------------------|----------------------|----------------------|-----|----------------------|----------------------|----------------------|----------------------|

Note: Make sure to complete the 'Proration Section' below before continuing on to the back page.

Proration Section

Divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by two numbers. Example: \$3,000 ÷ \$8,000 = .375, which rounds to .38 (do not enter a number greater than 1.00). Enter result here and on line 8 on the front page of Form IT-40PNR


BOX 8C

| | | | |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|

Turn the page and complete Sections 2 and 3



Section 1: Income or (loss) cont'd from front page

If you have a loss or negative entry, fill in the oval directly to the left of the appropriate lines. Example: 

**Line-by-line instructions
begin on page 10.**

Column A
Income from Federal Return

Column B
Income Taxed by Indiana

| | | | | | | | | | | |
|--|-----|----------------------|----------------------|----------------------|----------------------|-----|----------------------|----------------------|----------------------|----------------------|
| 22. Enter amounts from line 21 on the previous page | 22A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 22B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 23. Tax add-back: if entries are on lines 7,12,13,14,15, &/or 16 see instructions on page 10 | 23A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 23B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 24. Lump sum distribution taxed on federal Form 4972 | 24A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 24B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total Income or Loss - | | | | | | | | | | |
| 25. Add lines 22 through 24 | 25A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 25B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 1998 federal income tax return, Form 1040 or 1040A. (See instructions on page 10 for any other federal adjustments to income.)

**Line-by-line instructions
begin on page 10.**

Column A
Federal Adjustments

Column B
Indiana Adjustments

| | | | | | | | | | | |
|--|-----|----------------------|----------------------|----------------------|----------------------|-----|----------------------|----------------------|----------------------|----------------------|
| 26. IRA deduction | 26A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 26B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 27. Student loan interest deduction | 27A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 27B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 28. Medical savings account deduction from federal Form 8853 | 28A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 28B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 29. Moving expenses (see instructions on page 10) | 29A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 29B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 30. One-half of self-employment tax deduction | 30A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 30B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 31. Self-employed health insurance deduction | 31A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 31B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 32. Keogh and self-employed SEP and SIMPLE plans | 32A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 32B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 33. Penalty on early withdrawal of savings | 33A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 33B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 34. Alimony paid | 34A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 34B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total Adjustments - | | | | | | | | | | |
| 35. Add lines 26 through 34 | 35A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 35B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Section 3: Totals

Column A
Federal Adjusted Gross Income

Column B
Income Taxed by Indiana

| | | | | | |
|---|-----|----------------------|----------------------|----------------------|----------------------|
| 36A Subtract line 35A from line 25A | 36A | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 37B Subtract line 35B from line 25B. Enter total here and on Form IT-40PNR, line 1 | 37B | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Your Social Security Number

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

1. Renter's Deduction: Indiana address where rented (if different from IT-40PNR address)
 _____ Your landlord's
 name and address _____
 Number of months rented _____ Attach additional sheets if you paid rent at more than one
 Indiana location. Enter the **lesser** of the total amount of rent paid **or** \$1,500

Instructions begin on page 11

Please round all entries to nearest whole dollar (see instructions, pg 5)

Dollars Cents

| | | | | | | | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 |

Schedule E: Indiana Credits

| | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |

Your first name and last name

Spouse's first name and last name (if filing a joint return)

Your Social Security Number

Spouse's Social Security Number

SECTION 1: To be completed if you were a resident of an Indiana county that had adopted a county income tax.

Your county of residence as of January 1, 1998. (Enter 2-digit county code # from the chart on page 19.) Spouse's county of residence as of January 1, 1998. (Enter 2-digit county code # from the chart on page 19.)

- | | Column A - Yours | Column B - Spouse's |
|--|-------------------------|-------------------------|
| 1. Enter the amount from IT-40PNR, line 10. Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40PNR, line 10 on Line 1A only. See instructions on page 16 | 1A <input type="text"/> | 1B <input type="text"/> |
| 2. If you claimed a non-Indiana locality earnings deduction on Schedule D, line 7, enter the amount here. If not, leave blank | 2A <input type="text"/> | 2B <input type="text"/> |
| 3. Add lines 1 and 2 | 3A <input type="text"/> | 3B <input type="text"/> |
| 4. Enter the resident rate from the county tax chart on page 19 for the county code number shown above | 4A <input type="text"/> | 4B <input type="text"/> |
| 5. Multiply line 3 by the rate on line 4 | 5A <input type="text"/> | 5B <input type="text"/> |
| 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 <input type="text"/> | 7 <input type="text"/> |
| 7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 above | 7 <input type="text"/> | 8 <input type="text"/> |
| 8. Multiply line 7 by .005 and enter total here | 8 <input type="text"/> | 9 <input type="text"/> |
| 9. Line 6 minus line 8. Enter the total here and on line 12 of Form IT-40PNR | 9 <input type="text"/> | |

SECTION 2: To be completed if, on January 1, 1998, you were an out-of-state resident or were a resident of a county that had not adopted a county income tax, but worked in an Indiana county that had adopted a county income tax.

Your Indiana county of principal employment as of January 1, 1998. (Enter 2-digit county code # from the chart on page 19.) Spouse's Indiana county of principal employment as of January 1, 1998. (Enter 2-digit county code # from the chart on page 19.)

- | | 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 18 for further instructions | 1A <input type="text"/> | 1B <input type="text"/> |
| 2. Enter certain deductions to income. See page 18 for the complete list of allowable deductions and further instructions | 2A <input type="text"/> | 2B <input type="text"/> |
| 3. Subtract line 2 from line 1 | 3A <input type="text"/> | 3B <input type="text"/> |
| 4. Enter some or all of the exemptions from line 9 of Form IT-40PNR (see instructions on page 18) | 4A <input type="text"/> | 4B <input type="text"/> |
| 5. Subtract line 4 from line 3 | 5A <input type="text"/> | 5B <input type="text"/> |
| 6. Enter the nonresident rate from the county tax rate chart on page 19 for the county number shown above under the Section 2 heading | 6A <input type="text"/> | 6B <input type="text"/> |
| 7. Multiply the income on line 5 by the rate on line 6 | 7A <input type="text"/> | 7B <input type="text"/> |
| 8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 12 of Form IT-40PNR. | 8 <input type="text"/> | |

1998 Indiana County Income Tax Rates and County Codes

| County Code | County Name | Resident Rate | Nonresident Rate |
|-------------|-------------|---------------|------------------|
| 01 | Adams | .008 | .0035 |
| 02 | Allen | .009 | .0045 |
| 03 | Bartholomew | .01 | .0025 |
| 04 | Benton | .0125 | .005 |
| 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 | .01175 | .00425 |
| 26 | Gibson | .005 | .005 |
| 27 | Grant | .01 | .0025 |
| 28 | Greene | .01 | .0025 |
| 29 | Hamilton | .01 | .0025 |
| 30 | Hancock | .01 | .0025 |
| 31 | Harrison | .01 | .005 |
| 32 | Hendricks | .0125 | .005 |
| 33 | Henry | .01 | .0025 |
| 34 | Howard | .009 | .00375 |
| 35 | Huntington | .01 | .0025 |
| 36 | Jackson | .01175 | .00375 |
| 37 | Jasper | .01 | .0025 |
| 38 | Jay | .0125 | .005 |
| 39 | Jefferson | NA | NA |
| 40 | Jennings | .0125 | .005 |
| 41 | Johnson | .01 | .0025 |
| 42 | Knox | .0075 | .00375 |
| 43 | Kosciusko | .006 | .0015 |
| 44 | LaGrange | .0125 | .005 |
| 45 | Lake | NA | NA |
| 46 | LaPorte | .0095 | .007 |
| 47 | Lawrence | .01 | .0025 |
| 48 | Madison | .0075 | .001875 |
| 49 | Marion | .007 | .00175 |
| 50 | Marshall | .01 | .0025 |
| 51 | Martin | .01 | .004 |

| County Code | County Name | Resident Rate | Nonresident Rate |
|-------------|-------------|---------------|------------------|
| 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 | .01125 | .00375 |
| 61 | Parke | .0125 | .005 |
| 62 | Perry | .01 | .00625 |
| 63 | Pike | .004 | .004 |
| 64 | Porter | NA | NA |
| 65 | Posey | NA | NA |
| 66 | Pulaski | .014 | .005 |
| 67 | Putnam | .0125 | .005 |
| 68 | Randolph | .0125 | .005 |
| 69 | Ripley | .0125 | .005 |
| 70 | Rush | .0125 | .005 |
| 71 | St. Joseph | .0045 | .002625 |
| 72 | Scott | .01 | .0025 |
| 73 | Shelby | .0125 | .005 |
| 74 | Spencer | .005 | .005 |
| 75 | Starke | .00675 | .00425 |
| 76 | Steuben | .01 | .0025 |
| 77 | Sullivan | NA | NA |
| 78 | Switzerland | .0075 | .001875 |
| 79 | Tippecanoe | .01125 | .00675 |
| 80 | Tipton | .0125 | .005 |
| 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 | .0125 | .005 |
| 91 | White | .0125 | .005 |
| 92 | Whitley | .012 | .0045 |

| | |
|-----|---|
| 00 | All Other States except the following: |
| 94* | Illinois |
| 95* | Kentucky |
| 96* | Michigan |
| 97* | Ohio |
| 98* | Pennsylvania |
| 99* | Wisconsin |

Indiana School Districts

The list below gives the school districts within each county in Indiana. If you are unable to determine your correct school district, you should contact your county auditor for assistance. Please enter your 4-digit number in the appropriate space on the front of your Indiana return.

| County | Dearborn | Grant | Jasper |
|---|--|--|---|
| District Number and Name | 1560 Sunman-Dearborn Comm. 1600 South Dearborn Comm. 1620 Lawrenceburg Comm. | 2815 Eastbrook Community 2825 Madison-Grant United 2855 Mississinewa Community 2865 Marion Community 5625 Oak Hill United | 3785 Kankakee Valley 3815 Rensselaer Central 6630 West Central 8535 TriCounty |
| Adams | Decatur | Greene | Jay |
| 0015 Adams Central Comm. 0025 North Adams Community 0035 South Adams | 1655 Decatur Co. Community 1730 Greensburg Community | 2920 Bloomfield School District 2940 Eastern School District 2950 Linton-Stockton 2960 M.S.D. Shakamak 2980 White River Valley School District | 3945 Jay |
| Allen | DeKalb | Hamilton | Jefferson |
| 0125 M.S.D. Southwest Allen Co. 0225 Northwest Allen County 0235 Fort Wayne Community 0255 East Allen County | 1805 DeKalb County Eastern Community 1820 Garrett-Keyser-Butler Community 1835 DeKalb County Central United 7610 Hamilton Community | 3005 Hamilton Southeastern 3025 Hamilton Heights 3030 Westfield-Washington 3055 Marion-Adams 3060 Carmel-Clay 3070 Noblesville | 3995 Madison Consolidated 4000 Southwestern Jefferson Consolidated |
| Bartholomew | Delaware | Hancock | Jennings |
| 0365 Bartholomew Consolidated 0370 Flatrock-Hawcreek 4215 Edinburg Community | 1875 Delaware Community 1885 Harrison-Washington Community 1895 Liberty-Perry Community 1900 Cowan Community 1910 Mt. Pleasant Township Community 1940 Daleville Community 1970 Muncie Community | 3115 Southern Hancock Co. Community 3125 Greenfield Central Comm. 3135 Mt. Vernon Community 3145 Eastern Hancock County Community | 4015 Jennings County |
| Benton | Dubois | Harrison | Johnson |
| 0395 Benton Community 5995 South Newton 8535 TriCounty | 2040 Northeast Dubois County 2100 Southeast Dubois County 2110 Southwest Dubois County 2120 Greater Jasper Consolidated | 3160 Lanesville Community 3180 North Harrison Comm. 3190 South Harrison Comm. 1300 Crawford Co. Community | 4145 Clark-Pleasant Comm. 4205 Center Grove Community 4215 Edinburg Community 4225 Franklin Community 4245 Greenwood Community 4255 Nineveh-Hensley-Jackson United |
| Blackford | Elkhart | Hendricks | Knox |
| 0515 Blackford Community | 2155 Fairfield Community 2260 Baugo Community 2270 Concord Community 2275 Middlebury Community 2285 Wa-Nee Community 2305 Elkhart Community 2315 Goshen Community | 3295 Northwest Hendricks 3305 Brownsburg Community 3315 Avon Community 3325 Danville Community 3330 Plainfield Community 3335 Mill Creek Community | 4315 North Knox 4325 South Knox 4335 Vincennes Community |
| Boone | Fayette | Henry | Kosciusko |
| 0615 Western Boone County 0630 Eagle-Union Community 0665 Lebanon Community 3055 Marion-Adams | 2395 Fayette County | 3405 Blue River Valley 3415 South Henry 3435 Shenandoah School Corp. 3445 New Castle Community 3455 Charles A. Beard Memorial 6795 Union 8305 Nettle Creek | 4345 Wawasee Community 4415 Warsaw Community 4445 Tippecanoe Valley 4455 Whitko Community 2285 Wa-Nee Community 5495 Triton |
| Brown | Floyd | Howard | LaGrange |
| 0670 Brown County | 2400 New Albany-Floyd County Consolidated | 3460 Taylor Community 3470 Northwestern 3480 Eastern Howard Comm. 3490 Western 3500 Kokomo-Center Township Consolidated | 4515 Prairie Heights Comm. 4525 Westview 4535 Lakeland |
| Carroll | Fountain | Huntington | Lake |
| 0750 Carroll Consolidated 0755 Delphi Community 1180 Rossville Consolidated 8565 TwinLakes | 2435 Attica Consolidated 2440 Covington Community 2455 Southeast Fountain | 3625 Huntington Co. Comm. | 4580 Hanover Community 4590 River Forest Community 4600 Merrillville 4615 Lake Central 4645 Tri Creek 4650 Lake Ridge 4660 Crown Point Community 4670 School City of East Chicago 4680 Lake Station Community 4690 Gary Community 4700 Griffith Public 4710 Hammond City 4720 School Town of Highland 4730 School City of Hobart 4740 School Town of Munster 4760 Whiting City |
| Cass | Franklin | Jackson | LaPorte |
| 0775 Pioneer Regional 0815 Southeastern 0875 Logansport Community 0775 Pioneer Regional Sch. 2650 Caston | 2475 Franklin Co. Community 6895 Batesville Community 7950 Union County | 3640 Medora Community 3675 Seymour Community 3695 Brownstown Central Comm. 3710 Crothersville Community | 4770 Cass Township 4790 Dewey Township 4805 New Prairie United 4860 M.S.D. New Durham 4880 Prairie Township 4925 Michigan City Area 4940 South Central Community 4945 LaPorte Community 7150 John Glenn |
| Clark | Fulton | | |
| 0940 West Clark Community 1000 Clarksville Community 1010 Greater Clark County | 2640 Union Township 2645 Rochester Community 2650 Caston 4445 Tippecanoe Valley 5455 Culver Community | | |
| Clay | Gibson | | |
| 1125 Clay Community Schools 2960 M.S.D. Shakamak | 2725 East Gibson 2735 North Gibson 2765 South Gibson | | |
| Clinton | | | |
| 1150 Clinton Central 1160 Clinton Prairie 1170 Frankfort Community 1180 Rossville Consolidated | | | |
| Crawford | | | |
| 1300 Crawford Co. Community | | | |
| Daviess | | | |
| 1315 Barr-Reeve Community 1375 North Daviess County 1405 Washington Community | | | |

Indiana School Districts Contd...

| | | | |
|--------------------------------------|---------------------------------------|-----------------------------------|-------------------------------------|
| County | Noble | Ripley | Vermillion |
| District Number and Name | 6055 Central Noble Community | 6865 South Ripley Community | 8010 North Vermillion Comm. |
| | 6060 East Noble | 6895 Batesville Community | 8020 South Vermillion Comm. |
| | 6065 West Noble | 6900 Jac-Cen-Del Community | |
| Lawrence | 4535 Lakeland | 6910 Milan Community | Vigo |
| 5075 North Lawrence Comm. | 8625 Smith-Green | 1560 Sunman-Dearborn Comm. | 8030 Vigo County |
| 5085 Mitchell Community | | | |
| | Ohio | Rush | Wabash |
| Madison | 6080 Rising Sun-Ohio County Community | 6995 Rush County | 8045 Manchester Community |
| 5245 Frankton-Lapel Comm. | | 3455 Charles A. Beard Memorial | 8050 M.S.D. Wabash County |
| 5255 South Madison Comm. | | | 8060 Wabash City |
| 5265 Alexandria Community | Orange | St. Joseph | |
| 5275 Anderson Community | 6145 Orleans Community | 7150 John Glenn | Warren |
| 5280 Elwood Community | 6155 Paoli Community | 7175 Penn-Harris-Madison | 8115 M.S.D. of Warren County |
| 2825 Madison-Grant United | 6160 Springs Valley Comm. | 7200 Mishawaka City | 0395 Benton Community |
| | | 7205 South Bend Community | 2440 Covington Community |
| | | 7215 Union-North United | |
| Marion | Owen | 4805 New Prairie United | Warrick |
| 5300 M.S.D. Decatur Township | 6195 Spencer-Owen Comm. | | 8130 Warrick County |
| 5310 Franklin Township Comm. | 6750 Cloverdale Community | Scott | |
| 5330 M.S.D. Lawrence Township | | 7230 Scott Co. District No. 1 | Washington |
| 5340 M.S.D. Perry Township | Parke | 7255 Scott Co. District No. 2 | 8205 Salem Community |
| 5350 M.S.D. Pike Township | 6260 Southwest Parke Comm. | | 8215 East Washington |
| 5360 M.S.D. Warren Township | 6300 Rockville Community | Shelby | 8220 West Washington |
| 5370 M.S.D. Washington Township | 6310 Turkey Run Community | 7285 Shelby Eastern | |
| 5375 M.S.D. Wayne Township | 1125 Clay Community Schools | 7350 Northwestern Consolidated | Wayne |
| 5380 Beech Grove | Perry | 7360 Southwestern Consolidated | 8305 Nettle Creek |
| 5385 Indianapolis Public | 6325 Perry Central Community | 7365 Shelbyville Central | 8355 Western Wayne |
| 5400 Speedway City | 6340 Cannelton City | 1655 Decatur Co. Community | 8360 Centerville-Abington Community |
| | 6350 Tell City-Troy Township | Spencer | 8375 Northeastern Wayne |
| Marshall | | 7385 North Spencer County | 8385 Richmond Community |
| 5455 Culver Community | Pike | 7445 South Spencer County | |
| 5470 Argos Community | 6445 Pike County | Starke | Wells |
| 5480 Bremen Public | | 7495 Oregon-Davis | 8425 Southern Wells Comm. |
| 5485 Plymouth Community | Porter | 7515 North Judson-San Pierre | 8435 Northern Wells Comm. |
| 5495 Triton | 6460 M.S.D. Boone Township | 7525 Knox Community | 8445 M.S.D. Bluffton-Harrison |
| 7150 John Glenn | 6470 Duneland | 5455 Culver Community | |
| 7215 Union-North United | 6510 East Porter County | Steuben | White |
| | 6520 Porter Township | 7605 Fremont Community | 8515 North White |
| Martin | 6530 Union Township | 7610 Hamilton Community | 8525 Frontier |
| 5520 Shoals Community | 6550 Portage Township | 7615 M.S.D. Steuben County | 8535 Tri County |
| 5525 Loogootee Community | 6560 Valparaiso Community | 1835 DeKalb County Central United | 8565 Twin Lakes |
| | 4925 Michigan City Area | 4515 Prairie Heights Comm. | 0775 Pioneer Regional Sch. |
| Miami | Posey | Sullivan | Whitley |
| 5615 Maconoquah | 6590 M.S.D. Mount Vernon | 7645 Northeast | 8625 Smith-Green |
| 5620 North Miami Consolidated | 6600 M.S.D. North Posey Co. | 7715 Southwest | 8665 Whitley Co. Consolidated |
| 5625 Oak Hill United | 6610 New Harmony Town and Township | Switzerland | 4455 Whitko Community |
| 5635 Peru Community | | 7775 Switzerland County | |
| Monroe | Pulaski | Tippecanoe | |
| 5705 Richland-Bean Blossom Community | 6620 Eastern Pulaski Comm. | 7855 Lafayette | |
| 5740 Monroe Co. Community | 6630 West Central | 7865 Tippecanoe | |
| | 5455 Culver Community | 7875 West Lafayette Comm. | |
| Montgomery | 7515 North Judson-San Pierre | 0395 Benton Community | |
| 5835 North Montgomery Comm. | Putnam | Tipton | |
| 5845 South Montgomery Comm. | 6705 South Putnam Community | 7935 Northern Community Schools | |
| 5855 Crawfordsville Comm. | 6715 North Putnam Community | 7945 Tipton Community | |
| | 6750 Cloverdale Community | Union | |
| Morgan | 6755 Greencastle Community | 7950 Union County | |
| 5900 Monroe-Gregg | Randolph | Vanderburgh | |
| 5910 Eminence Consolidated | 6795 Union | 7995 Evansville-Vanderburgh | |
| 5925 M.S.D. Martinsville | 6805 Randolph Southern | | |
| 5930 Mooresville Consolidated | 6820 Monroe Central | | |
| 4255 Nineveh-Hensley-Jackson United | 6825 Randolph Central | | |
| | 6835 Randolph Eastern | | |
| Newton | | | |
| 5945 North Newton | | | |
| 5995 South Newton | | | |