



Form
IT-40PNR
SF-273 Rev. 9/96

1996

**Indiana Part-Year or Nonresident
Individual Income Tax Return**

Due April 15, 1997 Fiscal Year to

Your First Name Middle Initial Last Name Social Security Number

Spouse's First Name Middle Initial Last Name Social Security Number

Present Address (Number and street or rural route) City or Town

State Zip Code + 4 If taxpayer is deceased, enter date of death If spouse is deceased, enter date of death School District Number (see page 22)

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, 1996

Taxpayer
County where you lived County where you worked

Spouse
County where you lived County where you worked

Your Filing Status -
(See Instructions on page 6)

Single or Widowed

Married filing joint return or spouse had no income

Married filing separately

1. Income - On Line 1A, enter the total from Schedule C, Line 26A. On Line 1B, enter the total from Schedule C, Line 26C (Attach Schedule C) ... 1A Dollars Cents 1B Dollars Cents

2. Indiana Deductions: Enter the amount from Line 19, Schedule D (Attach Schedule D) 2 Dollars Cents

3. **INDIANA ADJUSTED GROSS INCOME:** Line 1B minus Line 2 3 Dollars Cents

4. Number of Exemptions claimed on your federal return _____ x \$1000 4 Dollars Cents

5. Check box(es) for Additional Exemptions. Number of boxes checked _____ x \$1000 5 Dollars Cents

You were: 65 or older or blind on Dec. 31, 1996

Spouse was: 65 or older or blind on Dec. 31, 1996

6. Exemption Subtotal: Add Lines 4 and 5 6 Dollars Cents

7. Total Pro-Rated Exemptions: Divide the amount on Line 1B by the amount on Line 1A and enter the rounded amount on this line. Do not enter a number greater than 1.00 7 Dollars Cents

8. Total Exemptions: Multiply Line 6 by the number on Line 7 8 Dollars Cents

9. **STATE TAXABLE INCOME:** Line 3 minus Line 8 9 Dollars Cents

10. State Adjusted Gross Income Tax: Multiply Line 9 by 3.4% (.034) 10 Dollars Cents

11. County Income Tax: STOP! Complete and attach Schedule CT-40 PNR 11 Dollars Cents

12. Use Tax Due on out-of-state purchases 12 Dollars Cents

13. Household Employment Taxes: Attach Schedule IN-H 13 Dollars Cents

14. **TOTAL TAX:** Add Lines 10 through 13 14 Dollars Cents

15. Indiana State Tax Withheld: Don't include other state taxes. Attach W-2s, WH-18s, or 1099s 15 Dollars Cents

16. Indiana County Tax Withheld: Don't include other local taxes. Attach W-2s, WH-18s, or 1099s 16 Dollars Cents

17. 1996 Estimated Tax Paid: Include any extension payments made on Form IT-9 17 Dollars Cents

18. Unified Tax Credit for the Elderly (See Instructions. You must be age 65 or older to qualify) 18 Dollars Cents

19. Indiana Credits: Enter the amount from Schedule E, Line 16 (Attach Schedule E) 19 Dollars Cents

20. **TOTAL INDIANA CREDITS:** Add Lines 15 through 19 20 Dollars Cents

21. **OVERPAYMENT:** If Line 20 is more than Line 14, subtract Line 14 from Line 20 21 Dollars Cents

22. Amount of Line 21 to be donated to the Indiana Nongame and Endangered Wildlife Fund 22 Dollars Cents

23. **REFUND SUBTOTAL:** Subtract Line 22 from Line 21 23 Dollars Cents

Attach W-2 Forms Here

24. AMOUNT OWED: If Line 14 is more than Line 20, subtract Line 20 from Line 14	24	
25. Amount to be applied to First Quarter 1997 Estimated Tax	25	
26. Penalty for Underpayment of Estimated Tax for 1996. Attach Schedule IT-2210, IT-2210A	26	
27. TOTAL REFUND DUE: Line 23 minus Lines 25 and 26 Your Refund	27	
28. Amount Due Line 24 plus Lines 25 and 26 minus Line 23	28	
29. Penalty (If filed after the due date, see instructions on page 16)	29	
30. Interest (If filed after the due date, see instructions on page 16)	30	
31. TOTAL AMOUNT YOU OWE: Add Lines 28, 29 and 30 Amount You Owe	31	

Make your check or money order payable to: Indiana Department of Revenue. **Do Not Send Cash.**

<p><u>Taxpayer Information</u></p> <ul style="list-style-type: none"> Check here if you are a sole proprietor. <input type="checkbox"/> Were you a full-year resident of another state? <input type="checkbox"/> If so, enter the 2 letter name for that state. <input type="text"/> Were you a part-year resident of another state? <input type="checkbox"/> If so, enter the 2 letter name for that state. <input type="text"/> Enter the time period you lived in Indiana. From: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Enter the time period you lived in the other state. From: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p><u>Additional Information</u></p> <ul style="list-style-type: none"> If two-thirds of your gross income was made from farming or fishing, please check here. <input type="checkbox"/> If you do not need tax forms and instructions mailed to you next year, please check here. <input type="checkbox"/> Enter the number of motor vehicles you and your spouse own or lease. <input type="text"/> Are all these vehicles registered with the Indiana Bureau of Motor Vehicles? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, attach an explanation. <p><u>Authorization</u></p> <p>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. This consent is in effect until such time as I withdraw my authorization.</p> <p>I authorize the Department to discuss my return with my tax preparer. Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Your Signature <input type="text"/> Date <input type="text"/></p> <p>Spouse's Signature <input type="text"/> Date <input type="text"/></p> <p><u>Paid Preparer's Information</u></p> <p>Preparer's Name <input type="text"/></p> <p>Street Address <input type="text"/></p> <p>City <input type="text"/> State <input type="text"/> Zip + 4 <input type="text"/></p>	<p><u>Spouse's Information</u></p> <ul style="list-style-type: none"> Check here if you are a sole proprietor. <input type="checkbox"/> Were you a full-year resident of another state? <input type="checkbox"/> If so, enter the 2 letter name for that state. <input type="text"/> Were you a part-year resident of another state? <input type="checkbox"/> If so, enter the 2 letter name for that state. <input type="text"/> Enter the time period you lived in Indiana. From: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Enter the time period you lived in the other state. From: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Daytime Telephone Number <input type="text"/></p> <p>Daytime Telephone Number <input type="text"/></p> <p>Preparer's FID or SSN Number <input type="text"/> <input type="checkbox"/> Federal I.D. Number <input type="checkbox"/> Social Security Number</p> <p>Daytime Telephone Number <input type="text"/></p> <p>Preparer's Signature <input type="text"/></p>
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For Taxpayer's Information:

Discover® Card Payment Authorization

- Discover® will charge a handling fee based upon the amount of your payment, and you will be responsible for payment of this fee. See page 17 for a chart of the fees.
- If your tax payment charge is denied, you will receive a notice from the Department of Revenue for the tax you owe. Penalty and interest may be included if applicable.

Instructions:

- Complete all the information for the Discover® Card Authorization below.
- Enter the *amount you owe* from Line 31 in "Tax Payment". Do not include the handling fee.

Discover® Card Number - - -

Expiration Date /

Tax Payment \$

I understand that in addition to the tax payment amount indicated, there will be a handling fee based upon the amount of tax payment charged to my Discover® Card account.

Signature of authorized Discover® Card Member

Schedule A: Income or Loss

Indiana Department of Revenue

Attach to Form IT-40PNR

Your First Name	Middle Initial	↘	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Spouse's First Name	Middle Initial	↘	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Schedule A: Income or (Loss) Instructions begin on page 18

	Column A Income from Federal Return		Column B Income Taxed by Other States		Column C Income Taxed by Indiana	
	Dollars	Cents	Dollars	Cents	Dollars	Cents
1. Your wages, salaries, tips, commissions, etc	1A	<input style="width:95%;" type="text"/>	1B	<input style="width:95%;" type="text"/>	1C	<input style="width:95%;" type="text"/>
2. Spouse's wages, salaries, tips, commissions, etc	2A	<input style="width:95%;" type="text"/>	2B	<input style="width:95%;" type="text"/>	2C	<input style="width:95%;" type="text"/>
3. Taxable interest and dividend income	3A	<input style="width:95%;" type="text"/>	3B	<input style="width:95%;" type="text"/>	3C	<input style="width:95%;" type="text"/>
4. Capital gain or loss from sale or exchange of property from your federal return	4A	<input style="width:95%;" type="text"/>	4B	<input style="width:95%;" type="text"/>	4C	<input style="width:95%;" type="text"/>
5. Pension, annuity and other retirement income from your federal return	5A	<input style="width:95%;" type="text"/>	5B	<input style="width:95%;" type="text"/>	5C	<input style="width:95%;" type="text"/>
6. Income or loss from Federal Schedule C or C-EZ	6A	<input style="width:95%;" type="text"/>	6B	<input style="width:95%;" type="text"/>	6C	<input style="width:95%;" type="text"/>
7. Farm income or loss from Federal Schedule F	7A	<input style="width:95%;" type="text"/>	7B	<input style="width:95%;" type="text"/>	7C	<input style="width:95%;" type="text"/>
8. Net rent or royalty income or loss reported on Federal Schedule E	8A	<input style="width:95%;" type="text"/>	8B	<input style="width:95%;" type="text"/>	8C	<input style="width:95%;" type="text"/>
9. Income or loss from partnerships	9A	<input style="width:95%;" type="text"/>	9B	<input style="width:95%;" type="text"/>	9C	<input style="width:95%;" type="text"/>
10. Income or loss from trusts and estates	10A	<input style="width:95%;" type="text"/>	10B	<input style="width:95%;" type="text"/>	10C	<input style="width:95%;" type="text"/>
11. Income or loss from S corporations	11A	<input style="width:95%;" type="text"/>	11B	<input style="width:95%;" type="text"/>	11C	<input style="width:95%;" type="text"/>
12. Tax add-back: If entries are on Lines 6 through 11, see instructions on page 19	12A	<input style="width:95%;" type="text"/>	12B	<input style="width:95%;" type="text"/>	12C	<input style="width:95%;" type="text"/>
13. Indiana apportioned income from attached Schedule IT-40PNRA					13C	<input style="width:95%;" type="text"/>
14. Lump sum distribution taxed on Federal Form 4972	14A	<input style="width:95%;" type="text"/>	14B	<input style="width:95%;" type="text"/>	14C	<input style="width:95%;" type="text"/>
15. Other income reported on your federal return	15A	<input style="width:95%;" type="text"/>	15B	<input style="width:95%;" type="text"/>	15C	<input style="width:95%;" type="text"/>

List Source(s) (**Do not** include federal net operating loss).
See instructions on page 19. _____

Total Income or Loss -	16. Add Lines 1A through 15A	<input style="width:95%;" type="text"/>	Add Lines 1C through 15C.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
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Schedule B: Adjustments to Income
Schedule C: Totals

Indiana Department of Revenue
 Attach to Form IT-40PNR

Your First Name	Middle Initial	Last Name	Social Security Number
Spouse's First Name	Middle Initial	Last Name	Social Security Number

Schedule B: Adjustments to Income from Federal Form 1040 or 1040A Instructions begin on page 19

	Column A Federal Adjustments		Column B Other States' Adjustments		Column C Indiana Adjustments	
	Dollars	Cents	Dollars	Cents	Dollars	Cents
17. Individual retirement account deduction	17A		17B		17C	
18. Moving expenses	18A		18B		18C	
19. Self-employment tax deduction	19A		19B		19C	
20. Self-employed health insurance deduction	20A		20B		20C	
21. Payments to self-employed retirement plans and Keogh plans ...	21A		21B		21C	
22. Penalty on early withdrawal of savings	22A		22B		22C	
23. Alimony paid	23A		23B		23C	
24. Other federal adjustments: attach explanation and verification	24A		24B		24C	
Total Adjustments						
25. Add Lines 17A through 24A	25A		Add Lines 17C through 24C	25C		

Schedule C: Totals

26. Subtract Line 25A from Line 16A. Enter total here and on Form IT-40PNR Line, 1A	26A		Subtract Line 25C from Line 16C. Enter total here and on Form IT-40PNR, Line 1B	26C	
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Schedule D: Indiana Deductions

Indiana Department of Revenue

Attach to Form IT-40PNR

Your First Name	Middle Initial	↔	↓	Last Name	Social Security Number
Spouse's First Name	Middle Initial	↓		Last Name	Social Security Number

Schedule D: Indiana Deductions Instructions begin on page 7

1. Renter's deduction: Address where rented (if different from IT-40PNR address) _____

 Your landlord's name and address _____

Amount of rent paid \$ _____ Number of months rented _____ Attach additional sheets

if you paid rent at more than one location. Enter the *lesser* of the total amount of rent paid or \$1500

		Dollars	Cents
1	1		
2. State tax refund reported on federal return	2		
3. Interest on U.S. Government obligations	3		
4. Taxable Social Security benefits (see instructions on page 8)	4		
5. Taxable Railroad Retirement benefits (see instructions on page 8)	5		
6. Military service deduction: \$2000 maximum for qualifying individual	6		
7. Non-Indiana Locality Earnings deduction: \$2000 maximum per qualifying person	7		
8. Insulation deduction: \$1000 maximum. Attach verification (see instructions on page 8)	8		
9. Disability Retirement deduction: Attach Schedule IT-2440	9		
10. Civil Service Annuity deduction: \$2000 maximum per qualifying person	10		
11. Nontaxable portion of unemployment compensation	11		
12. Indiana state lottery winnings (see instructions on page 9)	12		
13. Indiana net operating loss deduction: Attach Schedule IT-40NOL	13		
14. Enterprise zone employee deduction: Attach Schedule IT-40QEC	14		
15. Medical Savings Account deduction: Attach Form IN-MSA	15		
16. Recovery of deductions (see instructions on page 10)	16		
17. Human Services deduction (see instructions on page 10)	17		
18. Other deductions: List sources (see instructions on page 10) _____	18		
19. Total Indiana Deductions: Add Lines 1 through 18, enter total on Line 2 of Form IT-40PNR	19		

Schedule E: Indiana Credits

Indiana Department of Revenue
Attach to Form IT-40PNR

Your First Name	Middle Initial	→	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Spouse's First Name	Middle Initial	→	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Schedule E: Indiana Credits **Instructions begin on page 12**

		Dollars	Cents
1. College Credit: Attach Schedule CC-40	1	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
2. Credit for Local Taxes Paid Outside Indiana.....	2	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
3. Credit for Taxes Paid to Other States: Attach other state's return.....	3	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
4. County Credit for the Elderly: Attach federal Schedule R	4	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
5. Research Expense Credit: Attach Form IT-20REC	5	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
6. Neighborhood Assistance Credit: Attach Schedule NC-20	6	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
7. Personal Computer Tax Credit: Attach Schedule PC10/20.....	7	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
8. High Technology Equipment Donation Credit (see instructions)	8	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
9. Enterprise Zone Credits (attach appropriate schedule: see instructions on page 15)	9	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
10. Airport Development Zone Credits (attach appropriate schedule: see instructions on page 15)	10	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
11. Teacher Summer Employment Credit: Attach Schedule TSE	11	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
12. Historic Rehabilitation Tax Credit (see instructions on page 15)	12	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
13. Twenty-First Century Scholars Program Credit (see instructions on page 15)	13	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
14. Maternity Home Credit (see instructions on page 16)	14	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
15. Other Credits: List amounts and sources _____ _____ (Attach additional sheets if necessary)	15	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
16. Total Credits: Add Lines 1 through 15 and carry to Line 19 of Form IT-40PNR.....	16	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Attach to Form IT-40PNR

Your First Name	Middle Initial	→	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Spouse's First Name	Middle Initial	→	Last Name	Social Security Number
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

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

Your county of residence as of January 1, 1996. (Enter 2-digit county code number.)

Spouse's county of residence as of January 1, 1996. (Enter 2-digit county code number.)

	Column A - Yours	Column B - Spouse's
	Dollars	Cents
1. Enter your state taxable income. Note: If both you and your spouse lived in the same county on January 1, enter the Line 9 amount from Form IT-40PNR on Line 1A only. See instructions on page 20	1A	1B
2. If you claimed a non-Indiana locality earnings deduction on Schedule D, Line 7, 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 the back of this form for the county code number shown above	4A	4B
5. Multiply the income on Line 3 by the resident county tax 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 through 9. Otherwise, enter the total here and on Line 9 below	6	7
7. Enter the amount of income that was taxed by any of the Kentucky counties listed above	7	8
8. Multiply Line 7 by .005 and enter total here	8	9
9. Subtract Line 8 from Line 6. Enter the total here and on Line 11 of Form IT-40PNR.....	9	

SECTION 2: To be completed by those taxpayers who on January 1, 1996, were residents of a county that had not adopted a county income tax (or lived out-of-state), but who worked in an Indiana county that had adopted a county income tax.

Your county of principal employment as of January 1, 1996. (Enter 2-digit county code number.)

Spouse's county of principal employment as of January 1, 1996. (Enter 2-digit county code number.)

	Column A - Yours	Column B - Spouse's
	Dollars	Cents
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 21 for further instructions	1A	1B
2. Enter any amounts for payments made to self-employed retirement plans, IRA's, military service deduction or enterprise zone deduction if the income from which the deduction is being claimed is being reported on Section 2, Line 1. See page 21 for further instructions	2A	2B
3. Subtract Line 2 from Line 1	3A	3B
4. Enter the exemptions amount from Line 8 of Form IT-40PNR (see instructions on page 21)	4A	4B
5. Subtract Line 4 from Line 3	5A	5B
6. Enter the nonresident rate from the county tax rate chart for the county number shown above under the Section 2 heading	6A	6B
7. Multiply the income on Line 5 by the nonresident rate on Line 6	7A	7B
8. Add Lines 7A and 7B. Enter total here and Line 11 of Form IT-40PNR	8	

1996 COUNTY INCOME TAX CHART

Code #	County Name	Resident Rate	Nonresident Rate	Code #	County Name	Resident Rate	Nonresident Rate
01	Adams	.0065	.003125	47	Lawrence	.01	.0025
02	Allen	.008	.0035	48	Madison	.006	.0015
03	Bartholomew	.01	.0025	49	Marion	.007	.00175
04	Benton	.01125	.00375	50	Marshall	.01	.0025
05	Blackford	.0125	.005	51	Martin	.01	.004
06	Boone	.01	.0025	52	Miami	.0085	.004
07	Brown	.0125	.005	53	Monroe	.01	.0025
08	Carroll	.011	.0035	54	Montgomery	.01	.0025
09	Cass	.0125	.005	55	Morgan	.01	.0025
10	Clark	NA	NA	56	Newton	.01	.0025
11	Clay	.01	.0025	57	Noble	.01	.0025
12	Clinton	.0125	.005	58	Ohio	.01	.0025
13	Crawford	.01	.005	59	Orange	.0125	.005
14	Daviess	.01	.0025	60	Owen	.01	.0025
15	Dearborn	.006	.0015	61	Parke	.0125	.005
16	Decatur	.0125	.005	62	Perry	.01	.00625
17	Dekalb	.0125	.005	63	Pike	.004	.004
18	Delaware	.008	.0035	64	Porter	.NA	NA
19	Dubois	.01	.0055	65	Posey	NA	NA
20	Elkhart	.0125	.005	66	Pulaski	.0125	.005
21	Fayette	.01	.0025	67	Putnam	.0125	.005
22	Floyd	.003	.003	68	Randolph	.0125	.005
23	Fountain	.01	.0025	69	Ripley	.0125	.005
24	Franklin	.0125	.005	70	Rush	.0125	.005
25	Fulton	.011	.0035	71	St. Joseph	.001	.001
26	Gibson	.0025	.0025	72	Scott	.0095	.002375
27	Grant	.01	.0025	73	Shelby	.0125	.005
28	Greene	.01	.0025	74	Spencer	.005	.005
29	Hamilton	.0095	.002375	75	Starke	.00875	.00625
30	Hancock	.01	.0025	76	Steuben	.01	.0025
31	Harrison	.01	.005	77	Sullivan	NA	NA
32	Hendricks	.0125	.005	78	Switzerland	.006	.0015
33	Henry	.0095	.002375	79	Tippecanoe	.0125	.008
34	Howard	.008	.00275	80	Tipton	.011	.0035
35	Huntington	.01	.0025	81	Union	.0125	.005
36	Jackson	.012	.0045	82	Vanderburgh	.01	.0025
37	Jasper	.01	.0025	83	Vermillion	.001	.001
38	Jay	.0125	.005	84	Vigo	NA	NA
39	Jefferson	NA	NA	85	Wabash	.0125	.005
40	Jennings	.0125	.005	86	Warren	.0125	.005
41	Johnson	.01	.0025	87	Warrick	.0035	.0035
42	Knox	NA	NA	88	Washington	.0125	.005
43	Kosciusko	.006	.0015	89	Wayne	.0125	.005
44	LaGrange	.0125	.005	90	Wells	.01	.0025
45	Lake	NA	NA	91	White	.0125	.005
46	LaPorte	.01	.0025	92	Whitley	.012	.0045
				93	Out-of-State	NA	NA