



Form
IT-40 PNR
Revised 9/99
SF# 273

1999

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

Due April 17, 2000

If you are **not** filing for the calendar year January 1 through
December 31, 1999, 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			
If filing a joint return, Spouse's First Name		Initial	Last Name			
Present Address (Number and Street or Rural Route)				School District Number (see page 38)		
City		State	Zip Code + 4		Foreign Country (if applicable)	

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, 1999

Taxpayer		Spouse	
County where you lived	County where you worked	County where you lived	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 5)

- 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 19, 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 19.)
Enter number claimed in box x \$1,500
- Check box(es) below for additional exemptions if, by December 31, 1999:
You were: 65 or older ☐ or blind ☐ Spouse was: 65 or older ☐ or blind ☐ .
Number of boxes checked x \$1,000
- Check box(es) below for additional exemptions if, by December 31, 1999:
You were: ☐ 65 or older and line 36A from Indiana Schedule A is less than \$40,000.
Spouse was: ☐ 65 or older and line 36A from Indiana Schedule A is less than \$40,000.
Total the number of box(es) checked x \$500
- Add Lines 4, 5, 6 and 7 **Exemption Subtotal**
- Enter amount from **Box 8C** of the Proration Section located at the bottom of Indiana Schedule A, Section 1 (you must attach this schedule)
- Multiply line 8 by the number on line 9 **Total Exemptions**
- Line 3 minus line 10 (if less than zero, leave blank) **State Taxable Income**
- State Adjusted Gross Income Tax: Multiply line 11 by 3.4% (.034)
- County Income Tax: See if you need to complete Schedule CT-40PNR (on page 18)
- Use Tax due on out-of-state purchases
- Household Employment Taxes: Attach Schedule IN-H
- Add lines 12 through 15. Enter here and on line 24 on the back **Total Tax**
- 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
- 1999 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 24)
- Earned Income Credit: Attach Schedule IN-EIC
- Indiana Credits: Enter the amount from Schedule E, line 12 (attach schedule)
- Add lines 17 through 22. Enter here and on line 25 on the back **Total Credits**

1		
2		
3		
4		00
5		00
6		00
7		00
8		00
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		

AA	BB	CC	DD
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Turn the page



24. Enter the Total Tax from line 16 on the front of this form ▶
25. Enter the Total Credits from line 23 on the front of this form ▶
26. If line 25 is more than line 24, subtract line 24 from line 25 (if smaller, skip to line 33)
27.  Amount of line 26 to be donated to the Indiana Nongame and Endangered Wildlife Fund
28. Subtract line 27 from line 26 **SUBTOTAL**
29. Amount to be applied to your 2000 estimated tax account (see instructions)
30. Penalty for Underpayment of Estimated Tax for 1999. Attach Sch. IT-2210 or IT-2210A
31. **Refund:** Line 28 minus lines 29 and 30 (if less than zero, see instructions).. **Your Refund** ▶

32a. Routing Number

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b. Account Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

c. Type of Account

☐ Checking ☐ Savings

See Instructions
on page 34.



If you want to
DIRECT DEPOSIT
your refund, you must
complete lines 32a, b & c
on the left.

33. If line 24 is more than line 25, subtract line 25 from line 24. **Add this to any amounts from lines 29 and 30, and enter total here** (see instructions on page 34)..... **SUBTOTAL**
34. Penalty (if filed after the due date, see instructions on page 34)
35. Interest (if filed after the due date, see instructions on page 34)
36. **Amount Due:** Add lines 33, 34 and 35 .. **Amount You Owe** ▶

▶ 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 35 for details.

Taxpayer Information (see page 35)

- 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 1999. ☐

Spouse - Check box if you filed federal Schedule C or C-EZ for 1999. ☐

- 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.

- 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.

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

If any individual listed at the top of the IT-40PNR died during 1999, enter date of death below.

Taxpayer's date of death 1999

Spouse's date of death 1999

Your Daytime Telephone Number

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Spouse's Daytime Telephone Number

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Paid Preparer's name

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

Address

City

State

Zip Code + 4

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)

Attachment
Sequence No. 01

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

Your Social
Security Number

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Section 1: Income or (Loss)

Enter in column A, lines 1 through 20, the same income or loss you reported on your 1999 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), please indicate so by placing it in a bracket. Example: (1.00)

Line-by-line instructions
begin on page 9

Column A Income from Federal Return

Column B Income Taxed by Indiana

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

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

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

List source(s). (Do not include federal net operating loss.) See instructions on pg. 11.

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

21A	
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21B	
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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 9 on the front page of Form IT-40PNR

BOX 8C

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Turn the page and complete Sections 2 and 3



Indiana Schedule A cont'd.

Section 2: Adjustments; Section 3: Totals (Complete the other side first)

Attachment
Sequence No. 02

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

If you have a loss (or negative entry), please indicate so by placing it in a bracket. Example: (1.00)

Line-by-line instructions
begin on page 11.

Column A
Income from Federal Return

Column B
Income Taxed by Indiana

22. Enter amounts from line 21 on the previous page
- 23 Tax add-back: if entries are on lines
7,12,13,14,15, &/or 16 see instructions on
page 11
24. Lump sum distribution taxed on federal
Form 4972
- Total Income or Loss -**
25. Add lines 22 through 24

22A		
23A		
24A		
25A		

22B		
23B		
24B		
25B		

Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 1999 federal income tax return, Form 1040 or 1040A. (See instructions on page 12 for any other federal adjustments to income.)

Line-by-line instructions
begin on page 12.

Column A
Federal Adjustments

Column B
Indiana Adjustments

26. IRA deduction
27. Student loan interest deduction
28. Medical savings account deduction
from federal Form 8853
29. Moving expenses (see instructions
on page 12)
30. One-half of self-employment tax
deduction
31. Self-employed health insurance
deduction
32. Keogh and self-employed SEP
and SIMPLE plans
33. Penalty on early withdrawal of
savings
34. Alimony paid
- Total Adjustments -**
35. Add lines 26 through 34

26A		
27A		
28A		
29A		
30A		
31A		
32A		
33A		
34A		
35A		

26B		
27B		
28B		
29B		
30B		
31B		
32B		
33B		
34B		
35B		

Section 3: Totals

Column A
Federal Adjusted Gross Income

Column B
Income Taxed by Indiana

- 36A. Subtract line 35A from line 25A

36A		
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- 37B. Subtract line 35B from line 25B. Enter
total here and on Form IT-40PNR, line 1

37B		
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Schedule D: Indiana Deductions
(Schedule E begins after line 19 below)

Attachment
Sequence No. **03**

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

Your Social
Security Number

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1. Renter's deduction: Address where rented if different from the one on the front page

Landlord's name and address

Amount of rent paid \$

Number of months rented _____ Enter the lesser of \$2,000 or amount of rent paid

2. Residential Homeowner's Property Tax deduction: Address where property tax was paid if different from front page _____

Number of months lived there _____ Amount of property tax paid \$ _____

Enter the lesser of \$2,500 or the actual amount of property tax paid

3. State tax refund reported on federal return and on Indiana Sch. A, Section 1, line 5B

4. Interest on U.S. Government Obligations (see page 14)

5. Taxable Social Security benefits (see page 14)

6. Taxable Railroad Retirement benefits (see page 14)

7. Military Service deduction: \$2,000 maximum for qualifying individual (see page 14)

8. Non-Indiana Locality Earnings deduction: \$2,000 maximum per qualifying person (see page 14)

9. Insulation deduction: \$1,000 maximum: Attach verification (see page 15)

10. Disability Retirement deduction: \$5,200 maximum per qualifying person (see page 15)

Attach Schedule IT-2440

11. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 15)

12. Nontaxable portion of Unemployment Compensation (see page 16)

13. Indiana Lottery Winnings (see page 16)

14. Indiana Net Operating Loss deduction: Attach Schedule IT-40NOL (see page 16)

15. Enterprise Zone Employee deduction: Attach Schedule IT-40QEC (see page 16)

16. Recovery of deductions (see page 17)

17. Human Services deduction (see page 17)

18. Other deductions: List source(s) and amounts (see page 17)

19. Add lines 1 through 18, enter total on line 2 of Form IT-40PNR ... **Total Indiana Deductions**

Instructions begin on page 13

Please round all entries to nearest whole dollar (see instructions, pg 6)

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

Schedule E: Indiana Credits

1. Credit for Local Taxes Paid Outside Indiana (see page 27)

2. County Credit for the Elderly: Attach federal Schedule R (see page 28)

3. Other Local Credits: List source(s) and amounts (see page 29)

Important: Lines 1 plus 2 & 3 cannot be greater than the county tax due on IT-40PNR line 13

4. College Credit: Attach Schedule CC-40 (see page 29)

5. Credit for Taxes Paid to Other States: Attach other state's return (see page 29)

6. Research Expense Credit: Attach Form IT-20REC (see page 30)

7. Neighborhood Assistance Credit: Attach Schedule NC-20 (see page 30)

8. Enterprise Zone Credits (attach appropriate schedule: see page 30)

9. Teacher Summer Employment Credit: Attach Schedule TSE (see page 31)

10. Twenty-First Century Scholars Program Credit (see page 31)

11. Other Credits: List source(s) and amounts (see page 31)

Important: Lines 4 through 11 added together cannot be greater than the state adjusted gross income tax due on IT-40PNR line 12 (see instructions on page 32)

12. Add lines 1 through 11 and enter total on line 22 of Form IT-40PNR ... **Total Credits**

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

Schedule
CT-40PNRSF#47906
Rev. 9/99County Tax Schedule for Part-Year
and Full-Year Indiana Nonresidents

◀ See instructions on page 18 ▶

Attachment
Sequence No. 04

Your first name and last name

Your Social
Security Number

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

Spouse's Social
Security Number

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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, 1999. Enter 2-digit county code # from the chart on page 23.)

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Spouse's county of residence as of January 1, 1999. (Enter 2-digit county code # from the chart on page 23.)

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1. **Enter the amount from IT-40PNR, line 11.** Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40PNR, line 11 on Line 1A only. See instructions on page 19..... ▶

Column A - Yours

Column B - Spouse's

1A			1B		
2A			2B		
3A			3B		
4A			4B		
5A			5B		
			6		
			7		
			8		
			9		

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

3. Add lines 1 and 2..... ▶

4. Enter the resident rate from the county tax chart on page 23 for the county code number shown above

5. Multiply line 3 by the rate on line 4

6. Add lines 5A and 5B. Enter the total here. **Note: Perry County Residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 7 and 8.** Otherwise, enter the total here and on line 9 below (see page 20)

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

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

9. Line 6 minus line 8. Enter the total here and on line 13 of Form IT-40PNR

SECTION 2: To be completed if, on January 1, 1999, 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, 1999. (Enter 2-digit county code # from the chart on page 23.)

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Spouse's Indiana county of principal employment as of January 1, 1999. (Enter 2-digit county code # from the chart on page 23.)

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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 20 for further instructions

Column A - Yours

Column B - Spouse's

1A			1B		
2A			2B		
3A			3B		
4A			4B		
5A			5B		
6A			6B		
7A			7B		
			8		

2. Enter certain deductions to income. See page 21 for the complete list of allowable deductions and further instructions

3. Subtract line 2 from line 1

4. Enter some or all of the exemptions from line 10 of Form IT-40PNR (see instructions on page 21)

5. Subtract line 4 from line 3

6. Enter the nonresident rate from the county tax rate chart on page 23 for the county number shown above under the Section 2 heading

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

8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 13 of Form IT-40PNR. ▶

Schedule IN-EIC

Form IT-40/IT-40PNR
Rev. 9/99 SF# 49469

Schedule IN-EIC: Indiana's Earned Income Credit

Attachment
Sequence No. 05

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

Your Social
Security Number

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Section A: Figure your Adjusted Income

Enter the amount from your 1999 federal Form 1040 line 22,
Form 1040A line 14 or Form 1040EZ line 4(if less than zero, enter zero) A1 \$ _____Is the line A1 amount less than \$12,000? ☐ Yes, Continue to Section B. ☐ No, **STOP**. You do not get this credit.

Section B: Qualifying Child (Read the instructions in the booklet to explain the terms used below)

Enter each Child's Name here (Please print clearly or type)		1 First Last	2 First Last	3 First Last	4 First Last
Check only <u>one</u> box in each section for each child listed.					
B-1	Your child	a ☐	a ☐	a ☐	a ☐
	Adopted child	b ☐	b ☐	b ☐	b ☐
	Grandchild	c ☐	c ☐	c ☐	c ☐
	Stepchild	d ☐	d ☐	d ☐	d ☐
	Foster child, (not related)	e ☐	e ☐	e ☐	e ☐
	Foster child, (related)	f ☐	f ☐	f ☐	f ☐
B-2	Under age 18	g ☐	g ☐	g ☐	g ☐
	Age 18	h ☐	h ☐	h ☐	h ☐
	Age 19 - 24 and a full-time student	i ☐	i ☐	i ☐	i ☐
	Age 19 or older and totally disabled	j ☐	j ☐	j ☐	j ☐
B-3	Child lived with you at least 1/2 of the year (If not, see below)(if foster child, must have lived with you entire year)	k ☐	k ☐	k ☐	k ☐
	Child was born or died in 1999, and lived with you while alive in 1999.	l ☐	l ☐	l ☐	l ☐

*You must have a qualifying child to continue to Section C. A child qualifies only if a box is checked in Sections B-1, B-2 and B-3.*If you do not have a qualifying child, **STOP**. You do not get this credit. (Attach a separate sheet of paper to list additional children.)

Section C: Figure your Earned Income

Before you begin: If you were a household employee and received a W-2 for less than \$1,100 in 1999 **or** were a minister or member of a religious order, see Special Rules in the booklet or on the back of this schedule before completing this section. Also see Special Rules if federal Form 1040 line 7 includes workfare payments or any amount paid to an inmate in a penal institution.

Enter your (and spouses if filing joint) wages, salary, tips and other compensation from federal Form 1040 or 1040A line 7, or Form 1040EZ line 1 C1 \$ _____

Enter any nontaxable earned income (e.g. from box 13 of your W-2 form; see instructions in the booklet) ... C2 \$ _____

If you were self-employed, complete the worksheet on the back and enter the amount from line 4 C3 \$ _____

Add lines C1, C2 and C3 and enter here (if this is a loss, **STOP**. You do not get this credit) C4 \$ _____

Enter the amount from Section A line A1 above \$ _____ Multiply by 80% (.80) and enter here C5 \$ _____

Is the amount on line C4 equal to or greater than the amount on line C5?

☐ No, **STOP**. You do not get this credit. ☐ Yes, **Continue to Section D on the back to figure your credit.**

Section D: Figure your Credit

This is the maximum allowable income D1 \$ **12,000**

Enter your adjusted income from Section A line A1 D2 \$ - _____

Subtract line D2 from line D1 and enter the difference here D3 \$ _____

Multiply line D3 by 3.4% (.034). This is your credit. Enter here and on Form IT-40 line 23 or on Form IT-40PNR line 21 (if less than zero, enter zero) **NOTE:** You must attach this schedule to your tax return to receive the credit **Indiana's Earned Income Credit** ➤ D4 \$

Worksheet: Complete only if you were self-employed

If filing a joint return and your spouse was also self-employed or reported income and expenses on federal Schedule C or C-EZ as a statutory employee, combine your spouse's amounts with yours to figure the amounts to enter below.

- 1. If you are filing federal Schedule SE:**
 - a. Enter the amount from federal Schedule SE, Section A, line 3, or Section B, line 3, whichever applies 1a _____
 - b. Enter the amount, if any, from federal Schedule SE, Section B, line 4b 1b _____
 - c. Add lines 1a and 1b 1c _____
 - d. Enter the amount from federal Form 1040 line 27 1d _____
 - e. Subtract line 1d from line 1c **1e** _____
- 2. If you are NOT required to file federal Schedule SE** (for example, because your net earnings from self-employment were less than \$400), complete lines 2a through 2c. But **do not** include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of **federal Form 4029** or **federal Form 4361**.
 - a. Enter any net farm profit or (loss) from federal Schedule F, line 36, and farm partnerships from federal Schedule K-1 (Form 1065), line 15a .. 2a _____
 - b. Enter any net profit or (loss) from federal Schedule C, line 31, federal Schedule C-EZ, line 3, federal Schedule K-1 (Form 1065), line 15a (other than farming), and federal Schedule K-1 (Form 1065-B), box 9 2b _____
 - c. Add lines 2a and 2b. Enter the total even if a loss **2c** _____
- 3. If you are filing federal Schedule C or C-EZ as a statutory employee,** enter the amount from line 1 of that federal Schedule C or C-EZ **3** _____
- 4. Add lines 1e, 2c and 3. Enter the total here and on Schedule IN-EIC, Section C, line C3 even if a loss. If the result is a loss, enter it in parentheses** **4** _____

You will need to complete the above worksheet if you have earnings from self-employment because these earnings are earned income for the credit. You may have earnings from self-employment if:

- You own your own business,
- You are a minister or member of a religious order, or
- You reported income and expenses on federal Schedule C or C-EZ as a statutory employee.

Statutory employee's earnings. If you reported income and expenses on federal Schedule C or C-EZ as a statutory employee, your earnings from self-employment are the amount on line 1 of either schedule.

Other earnings. Your earnings from self-employment in a business you own, or from your services as a minister or member of a religious order, are earned income for the credit.

Federal Schedule SE. If you filed federal Schedule SE, your earnings from self-employment are the amount you get after you subtract one-half of your self-employment tax (federal Form 1040, line 27) from your net

profit (federal Schedule SE, line 3 of either Section A or Section B, whichever applies). **If you do not have to file federal Schedule SE**, your earnings (or loss) from self-employment are the net profit or loss from your self-employment activities.

Special procedures for a minister or member of a religious order. If you file federal Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on federal Form 1040, line 7, determine how much of the income reported on federal Form 1040, line 7, was also reported on federal Schedule SE, line 7. If you received a housing allowance or were provided housing, **do not** include the allowance of rental value of the parsonage as nontaxable earned income on line 4 of the worksheet above if it is required to be included on federal Schedule SE, line 2. Then, determine how much of the income reported on federal Form 1040, line 7, was also reported on federal Schedule SE, line 2. Next, subtract that income from the amount on federal Form 1040, line 7. Then, enter only the result on line 1 of the worksheet above.

1999 Indiana County Income Tax Rates and County Codes

*These rates have changed from last year's chart.

County Code	County Name	Resident Rate	Nonresident Rate
01	Adams	.008	.0035
02	Allen	.01*	.0055*
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	.01075*	.00325*
31	Harrison	.01	.005
32	Hendricks	.0125	.005
33	Henry	.01	.0025
34	Howard	.009	.00375
35	Huntington	.01	.0025
36	Jackson	.0135*	.005*
37	Jasper	.01	.0025
38	Jay	.0125	.005
39	Jefferson	NA	NA
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	.0025*	.0025*
43	Kosciusko	.006	.0015
44	LaGrange	.0125	.005
45	Lake	NA	NA
46	LaPorte	.0095	.007
47	Lawrence	.01	.0025
48	Madison	.0085*	.002125*
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	.0125*	.005*
61	Parke	.0125	.005
62	Perry	.01	.00625
63	Pike	.004	.004
64	Porter	NA	NA
65	Posey	NA	NA
66	Pulaski	.0155*	.005
67	Putnam	.0125	.005
68	Randolph	.0125	.005
69	Ripley	.0125	.005
70	Rush	.0125	.005
71	St. Joseph	.0055*	.002875*
72	Scott	.01	.0025
73	Shelby	.0125	.005
74	Spencer	.005	.005
75	Starke	.006*	.0035*
76	Steuben	.01	.0025
77	Sullivan	NA	NA
78	Switzerland	.0085*	.002125*
79	Tippecanoe	.01*	.0055*
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

District Number and Name

Adams

0015 Adams Central Comm.
0025 North Adams Community
0035 South Adams

Allen

0125 M.S.D. Southwest Allen Co.
0225 Northwest Allen County
0235 Fort Wayne Community
0255 East Allen County

Bartholomew

0365 Bartholomew Consolidated
0370 Flatrock-Hawcreek
4215 Edinburgh Community

Benton

0395 Benton Community
5995 South Newton
8535 TriCounty

Blackford

0515 Blackford Community

Boone

0615 Western Boone County
0630 Eagle-Union Community
0665 Lebanon Community
3055 Marion-Adams

Brown

0670 Brown County

Carroll

0750 Carroll Consolidated
0755 Delphi Community
1180 Rossville Consolidated
8565 TwinLakes

Cass

0775 Pioneer Regional
0815 Southeastern
0875 Logansport Community
0775 Pioneer Regional Sch.
2650 Caston

Clark

0940 West Clark Community
1000 Clarksville Community
1010 Greater Clark County

Clay

1125 Clay Community Schools
2960 M.S.D. Shakamak

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

Dearborn

1560 Sunman-Dearborn Comm.
1600 South Dearborn Comm.
1620 Lawrenceburg Comm.

Decatur

1655 Decatur Co. Community
1730 Greensburg Community

DeKalb

1805 DeKalb County Eastern Community
1820 Garrett-Keyser-Butler Community
1835 DeKalb County Central United
7610 Hamilton Community

Delaware

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

Dubois

2040 Northeast Dubois County
2100 Southeast Dubois County
2110 Southwest Dubois County
2120 Greater Jasper Consolidated

Elkhart

2155 Fairfield Commuity
2260 Baugo Community
2270 Concord Community
2275 Middlebury Community
2285 Wa-Nee Community
2305 Elkhart Community
2315 Goshen Community

Fayette

2395 Fayette County

Floyd

2400 New Albany-Floyd County Consolidated

Fountain

2435 Attica Consolidated
2440 Covington Community
2455 Southeast Fountain

Franklin

2475 Franklin Co. Community
6895 Batesville Community
7950 Union County

Fulton

2640 Union Township
2645 Rochester Community
2650 Caston
4445 Tippecanoe Valley
5455 Culver Community

Gibson

2725 East Gibson
2735 North Gibson
2765 South Gibson

Grant

2815 Eastbrook Community
2825 Madison-Grant United
2855 Mississinewa Community
2865 Marion Community
5625 Oak Hill United

Greene

2920 Bloomfield School District
2940 Eastern School District
2950 Linton-Stockton
2960 M.S.D. Shakamak
2980 White River Valley School District

Hamilton

3005 Hamilton Southeastern
3025 Hamilton Heights
3030 Westfield-Washington
3055 Marion-Adams
3060 Carmel-Clay
3070 Noblesville

Hancock

3115 Southern Hancock Co. Community
3125 Greenfield Central Comm.
3135 Mt. Vernon Community
3145 Eastern Hancock County Community

Harrison

3160 Lanesville Community
3180 North Harrison Comm.
3190 South Harrison Comm.
1300 Crawford Co. Community

Hendricks

3295 Northwest Hendricks
3305 Brownsburg Community
3315 Avon Community
3325 Danville Community
3330 Plainfield Community
3335 Mill Creek Community

Henry

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

Howard

3460 Taylor Community
3470 Northwestern
3480 Eastern Howard Comm.
3490 Western
3500 Kokomo-Center Township Consolidated

Huntington

3625 Huntington Co. Comm.

Jackson

3640 Medora Community
3675 Seymour Community
3695 Brownstown Central Comm.
3710 Crothersville Community

Jasper

3785 Kankakee Valley
3815 Rensselaer Central
6630 West Central
8535 TriCounty

Jay

3945 Jay

Jefferson

3995 Madison Consolidated
4000 Southwestern Jefferson Consolidated

Jennings

4015 Jennings County

Johnson

4145 Clark-Pleasant Comm.
4205 Center Grove Community
4215 Edinburgh Community
4225 Franklin Community
4245 Greenwood Community
4255 Nineveh-Hensley-Jackson United

Knox

4315 North Knox
4325 South Knox
4335 Vincennes Community

Kosciusko

4345 Wawasee Community
4415 Warsaw Community
4445 Tippecanoe Valley
4455 Whitko Community
2285 Wa-Nee Community
5495 Triton

LaGrange

4515 Prairie Heights Comm.
4525 Westview
4535 Lakeland

Lake

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

LaPorte

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

Indiana School Districts Cont'd...

County

District Number and Name

Lawrence

5075 North Lawrence Comm.
5085 Mitchell Community

Madison

5245 Frankton-Lapel Comm.
5255 South Madison Comm.
5265 Alexandria Community
5275 Anderson Community
5280 Elwood Community
2825 Madison-Grant United

Marion

5300 M.S.D. Decatur Township
5310 Franklin Township Comm.
5330 M.S.D. Lawrence Township
5340 M.S.D. Perry Township
5350 M.S.D. Pike Township
5360 M.S.D. Warren Township
5370 M.S.D. Washington Township
5375 M.S.D. Wayne Township
5380 Beech Grove
5385 Indianapolis Public
5400 Speedway City

Marshall

5455 Culver Community
5470 Argos Community
5480 Bremen Public
5485 Plymouth Community
5495 Triton
7150 John Glenn
7215 Union-North United

Martin

5520 Shoals Community
5525 Loogootee Community

Miami

5615 Maconaquah
5620 North Miami Consolidated
5625 Oak Hill United
5635 Peru Community

Monroe

5705 Richland-Bean Blossom Community
5740 Monroe Co. Community

Montgomery

5835 North Montgomery Comm.
5845 South Montgomery Comm.
5855 Crawfordsville Comm.

Morgan

5900 Monroe-Gregg
5910 Eminence Consolidated
5925 M.S.D. Martinsville
5930 Mooresville Consolidated
4255 Nineveh-Hensley-Jackson United

Newton

5945 North Newton
5995 South Newton

Noble

6055 Central Noble Community
6060 East Noble
6065 West Noble
4535 Lakeland
8625 Smith-Green

Ohio

6080 Rising Sun-Ohio County Community

Orange

6145 Orleans Community
6155 Paoli Community
6160 Springs Valley Comm.

Owen

6195 Spencer-Owen Comm.
6750 Cloverdale Community

Parke

6260 Southwest Parke Comm.
6300 Rockville Community
6310 Turkey Run Community
1125 Clay Community Schools

Perry

6325 Perry Central Community
6340 Cannelton City
6350 Tell City-Troy Township

Pike

6445 Pike County

Porter

6460 M.S.D. Boone Township
6470 Duneland
6510 East Porter County
6520 Porter Township
6530 Union Township
6550 Portage Township
6560 Valparaiso Community
4925 Michigan City Area

Posey

6590 M.S.D. Mount Vernon
6600 M.S.D. North Posey Co.
6610 New Harmony Town and Township

Pulaski

6620 Eastern Pulaski Comm.
6630 West Central
5455 Culver Community
7515 North Judson-San Pierre

Putnam

6705 South Putnam Community
6715 North Putnam Community
6750 Cloverdale Community
6755 Greencastle Community

Randolph

6795 Union
6805 Randolph Southern
6820 Monroe Central
6825 Randolph Central
6835 Randolph Eastern

Ripley

6865 South Ripley Community
6895 Batesville Community
6900 Jac-Cen-Del Community
6910 Milan Community
1560 Sunman-Dearborn Comm.

Rush

6995 Rush County
3455 Charles A. Beard Memorial

St. Joseph

7150 John Glenn
7175 Penn-Harris-Madison
7200 Mishawaka City
7205 South Bend Community
7215 Union-North United
4805 New Prairie United

Scott

7230 Scott Co. District No. 1
7255 Scott Co. District No. 2

Shelby

7285 Shelby Eastern
7350 Northwestern Consolidated
7360 Southwestern Consolidated
7365 Shelbyville Central
1655 Decatur Co. Community

Spencer

7385 North Spencer County
7445 South Spencer County

Starke

7495 Oregon-Davis
7515 North Judson-San Pierre
7525 Knox Community
5455 Culver Community

Steuben

7605 Fremont Community
7610 Hamilton Community
7615 M.S.D. Steuben County
1835 DeKalb County Central United
4515 Prairie Heights Comm.

Sullivan

7645 Northeast
7715 Southwest

Switzerland

7775 Switzerland County

Tippecanoe

7855 Lafayette
7865 Tippecanoe
7875 West Lafayette Comm.
0395 Benton Community

Tipton

7935 Northern Community Schools
7945 Tipton Community

Union

7950 Union County

Vanderburgh

7995 Evansville-Vanderburgh

Vermillion

8010 North Vermillion Comm.
8020 South Vermillion Comm.

Vigo

8030 Vigo County

Wabash

8045 Manchester Community
8050 M.S.D. Wabash County
8060 Wabash City

Warren

8115 M.S.D. of Warren County
0395 Benton Community
2440 Covington Community

Warrick

8130 Warrick County

Washington

8205 Salem Community
8215 East Washington
8220 West Washington

Wayne

8305 Nettle Creek
8355 Western Wayne
8360 Centerville-Abington Community
8375 Northeastern Wayne
8385 Richmond Community

Wells

8425 Southern Wells Comm.
8435 Northern Wells Comm.
8445 M.S.D. Bluffton-Harrison

White

8515 North White
8525 Frontier
8535 Tri County
8565 Twin Lakes
0775 Pioneer Regional Sch.

Whitley

8625 Smith-Green
8665 Whitley Co. Consolidated
4455 Whitko Community