



Form
IT-40 PNR
State Form 472
(R / 8/01)

2001

Indiana Part-Year or Full-Year Nonresident

Individual Income Tax Return

Due April 15, 2002

If you are **not** filing for the calendar year January 1 through
December 31, 2001, 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) (If you have a P.O. box, see page 5)						
City					School District Number (see page 38)	
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, 2001.

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

Taxpayer		Spouse	
County where you lived	County where you worked	County where you lived	County where you worked

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 20, 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 17.)
Enter number claimed in box x \$1,500
- Check box(es) below for additional exemptions if, by December 31, 2001:
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, 2001:
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 boxes 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 Schedule A)
- 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 19)
- 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 25 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
- 2001 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 22)
- Earned Income Credit: Attach Schedule IN-EIC
- Lake County residential income tax credit
- Indiana Credits: Enter the amount from Schedule E, line 12 (attach schedule)
- Add lines 17 through 23. Enter here and on line 26 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		
24		

AA	BB	CC	DD
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ZT

Turn the page

25. Enter the Total Tax from line 16 on the front of this form ▶
26. Enter the Total Credits from line 24 on the front of this form ▶
27. If line 26 is more than line 25, subtract line 25 from line 26 (if smaller, skip to line 34)
28.  Amount of line 27 to be donated to the Indiana Nongame and Endangered Wildlife Fund
29. Subtract line 28 from line 27 **SUBTOTAL**
30. Amount to be applied to your 2002 estimated tax account (see instructions)
31. Penalty for Underpayment of Estimated Tax for 2001. Attach Sch. IT-2210 or IT-2210A
32. Line 29 minus lines 30 and 31 (if less than zero, see instructions) **Your Refund ▶**



33a. Routing Number

b. Account Number

c. Type of Account

☐

Checking

☐

Savings

See Instructions on page 35



If you want to **DIRECT DEPOSIT** your refund, you must complete lines 33a, b & c on the left.

34. If line 25 is more than line 26, subtract line 26 from line 25. **Add this to any amounts from lines 30 and 31, and enter total here** (see instructions on page 35) **SUBTOTAL**
35. Penalty (if filed after the due date, see instructions on page 35)
36. Interest (if filed after the due date, see instructions on page 35)
37. **Amount Due:** Add lines 34, 35 and 36 **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.** Credit Card payers must see page 35 for details. ZW **Note: Check box if paying by credit card.** ☐

Taxpayer Information (see page 36)

T • Were you a **full-year** resident of another state?

If so, enter the 2 letter name for that state.

U • 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 during 2001.

W From: 2001 To: 2001 X

• Enter the time period you lived in the other state.

Y From: 2001 To: 2001 Z

Spouse's Information

EE • Were you a **full-year** resident of another state?

If so, enter the 2 letter name for that state.

FF • 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 during 2001.

GG From: 2001 To: 2001 HH

• Enter the time period you lived in the other state.

II From: 2001 To: 2001 JJ

Additional Information KK **Taxpayer** - Check box if you filed federal Schedule C or C-EZ for 2001. ☐

LL **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2001. ☐

MM • 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.

NN • Enter the number of motor vehicles you and your spouse own or lease.

OO • 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. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type, and social security number to insure my refund is properly deposited.

RR I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature

Date



Spouse's Signature

Date



Paid Preparer's name

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

WW

Address

XX

City

YY

State

Zip Code + 4

ZZ

ZX

Your Daytime Telephone Number

SS

Spouse's Daytime Telephone Number

TT

E-mail address where we can reach you

ZV

Preparer's Daytime Telephone Number

Preparer's Signature

Date

Date

Please 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
A 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 2001 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

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

Column A Income from Federal Return

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

Column B Income Taxed by Indiana

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 page 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: $\$3,000 \div \$8,000 = .375$, 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

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 2001 federal income tax return, Form 1040 or 1040A. (See instructions on page 11 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 11)
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 20 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
A Security Number

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

B _____ Landlord's name and address

C _____ Amount of rent paid \$ D

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

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

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

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

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

4. Interest on U.S. Government Obligations (see page 13)

5. Taxable Social Security benefits (see page 13)

6. Taxable Railroad Retirement benefits (see page 13)

7. Military Service deduction: \$2,000 maximum for qualifying individual (see page 13)

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 14)

10. Disability Retirement deduction: \$5,200 maximum per qualifying person (see page 14)

Attach Schedule IT-2440

11. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 14)

12. Nontaxable portion of Unemployment Compensation (see page 15)

13. Indiana Lottery Winnings (see page 15)

14. Indiana Net Operating Loss deduction: Attach Schedule IT-40NOL (see page 15)

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

16. Recovery of deductions (see page 16)

17. Human Services deduction (see page 16)

18. Indiana partnership long term care insurance policy premiums deduction (see page 16)

19. Other deductions: List source(s) and amounts (see page 16)

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

Instructions begin on page 12

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

1		
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9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

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 31)

8. Enterprise Zone Credits (attach appropriate schedule: see page 31)

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 **Limitation** on page 33)

12. Add lines 1 through 11 and enter total on line 23 of Form IT-40PNR **Total Credits** ▶

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

Schedule
CT-40PNR

State Form 47906
(R / 8-01)

**County 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

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

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.

P Your county of **residence** as of January 1, 2001.

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

R Spouse's county of **residence** as of January 1, 2001.

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

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 beginning 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, 2001, 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.

Q Your Indiana county of **principal employment** as of January 1, 2001. (Enter 2-digit county code # from the chart on page 23.)

S Spouse's Indiana county of **principal employment** as of January 1, 2001. (Enter 2-digit county code # from the chart on page 23.)

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 20 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-EICForm IT-40/IT-40PNR
State Form 49469 (R / 8-01)**Schedule IN-EIC: Indiana's Earned Income Credit**

Attach only if claiming this credit

Attachment
Sequence No. **05**

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

A Your Social
Security Number

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Section A: Figure your Total Federal Income

Enter the "total income" before federal deductions (e.g. IRA deduction, student loan deduction, etc.) from your federal Form 1040, Form 1040A, or Form 1040EZ (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 one 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 2001, and lived with you while alive in 2001.	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 \$1,300 in 2001 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 your federal adjusted gross income 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, 1040A, or Form 1040EZ C1 \$ _____

Enter any nontaxable earned income (e.g. from box 12 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 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

Maximum allowable amount D1 \$ **12,000**

Enter your total federal 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 (if less than zero, enter zero.) Enter here and on Form IT-40 line 23 or on Form IT-40PNR line 21. **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 any net farm profit or (loss) reported from federal Schedule F, and net earnings (loss) from self-employment from farm partnership, Schedule K-1 (Form 1065), that are reported on federal Schedule SE, Sections A or B 1a _____
 - b. Enter any amount of net self-employment income or (loss) (other than farming) reported from federal Schedule(s) C/C-EZ, and net self-employment earnings or (loss) (other than farming) from partnership K-1 (Form 1065) and Schedule K-1 (Form 1065-B) that are reported on federal Schedule SE, Sections A or B 1b _____
 - c. If you elected one or both of the optional methods on federal Schedule SE, enter the total of the farm optional method (after limitation) plus the nonfarm optional method (after limitation) 1c _____
 - d. Add lines 1a, 1b and 1c 1d _____
 - e. Enter the amount of self-employment tax shown as an adjustment on the front of your federal Form 1040 1e _____
 - f. Subtract line 1e from line 1d **1f** _____
- 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, and net earnings or (loss) from self-employment from farm partnership, Schedule K-1 (Form 1065) 2a _____
 - b. Enter any net profit or (loss) from federal Schedules C and C-EZ, net earnings (loss) from self-employment from federal Schedule K-1 (Form 1065) (other than farming), and net earnings (loss) from federal Schedule K-1 (Form 1065-B) (other than farming) 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 gross receipts from that federal Schedule C or C-EZ **3** _____
- 4. Add lines 1f, 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 gross receipts from 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.

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 that schedule includes an amount that was also reported as wage income on federal Form 1040, determine how much of the income reported on federal Form 1040 was also reported on federal Schedule SE. 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. Then, determine how much of the income reported as wage income on federal Form 1040 was also reported on federal Schedule SE. Next, subtract that income from the wage income on federal Form 1040. Then, enter only the result on line 1 of the worksheet above.