



2002 Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return

Due April 15, 2003

If you are **not** filing for the calendar year January 1 through December 31, 2002, enter period from: _____ to: _____

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

D Your first name Initial Last name
E **F**
G If filing a joint return, spouse's first name Initial Last name
H **I**

J Present address (number and street or rural route) (If you have a P.O. box, see page 5)
N School District Number (see page 38)
K City State Zip Code + 4 Foreign Country (if applicable)
L **M** **O**

Enter the **2-digit county code** numbers (found on page 7 in the instruction booklet) for the county where you lived and worked on January 1, 2002.

P County where you lived
Q Taxpayer County where you worked
R Spouse County where you lived
S Spouse 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 6)

Staple W-2 forms on the front of this page only between Lines 1 and 24

1. Complete Indiana Schedule A first. Enter here the amount from line 38B of Section 3 from that schedule (you must attach Indiana Schedule A)
2. Indiana Deductions: Enter the amount from line 20, Schedule D (attach schedule)
3. Indiana Adjusted Gross Income: Line 1 minus line 2
4. Number of exemptions claimed on your federal return x \$1,000
5. Additional exemption for certain dependent children (see instructions on page 19.)
Enter number claimed in box x \$1,500
6. Check box(es) below for additional exemptions if, by December 31, 2002:
You were: 65 or older or blind Spouse was: 65 or older or blind
Number of boxes checked x \$1,000
7. Check box(es) below for additional exemptions if, by December 31, 2002:
You were: 65 or older and line 37A from Indiana Schedule A is less than \$40,000.
Spouse was: 65 or older and line 37A from Indiana Schedule A is less than \$40,000.
Total the number of boxes checked x \$500
8. Add Lines 4, 5, 6 and 7 **Exemption Subtotal** ▶
9. Enter amount from **Box 8C** of the Proration Section located at the bottom of Indiana Schedule A, Section 1 (you must attach Schedule A)
10. Multiply line 8 by the number on line 9 **Total Exemptions** ▶
11. Line 3 minus line 10 (if less than zero, leave blank) **State Taxable Income** ▶
12. State Adjusted Gross Income Tax: Multiply line 11 by 3.4% (.034)
13. County Income Tax: See if you need to complete Schedule CT-40PNR (on page 20)
14. Use Tax due on out-of-state purchases
15. Household Employment Taxes: Attach Schedule IN-H
16. Add lines 12 through 15. Enter here and on line 25 on the back **Total Tax** ▶
17. Indiana State Tax Withheld: Don't include any withholding amounts for other state taxes. Attach W-2s, WH-18s, or 1099s
18. Indiana County Tax Withheld: Don't include **other** local taxes. Attach W-2s, WH-18s, or 1099s
19. 2002 Estimated Tax Paid: Include any extension payments made on Form IT-9
20. 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 25)
21. Earned Income Credit: Attach Schedule IN-EIC
22. Lake County residential income tax credit
23. Indiana Credits: Enter the amount from Schedule E, line 12 (attach schedule)
24. 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

VN

Turn the page



Paperclip check or money order here

25. Enter the Total Tax from line 16 on the front of this form.....▶	25		
26. Enter the Total Credits from line 24 on the front of this form.....▶	26		
27. If line 26 is more than line 25, subtract line 25 from line 26 (if smaller, skip to line 34).....	27		
28. Amount of line 27 to be donated to the Indiana Nongame and Endangered Wildlife Fund.....	28		
29. Subtract line 28 from line 27..... SUBTOTAL	29		
30. Amount to be applied to your 2003 estimated tax account (see instructions).....	30		
31. Penalty for Underpayment of Estimated Tax for 2002. Attach Sch. IT-2210 or IT-2210A.....	31		
32. Line 29 minus lines 30 and 31 (if less than zero, see instructions)..... Your Refund▶	32		

33a. Routing Number

Direct Deposit

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 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	34		
35. Penalty (if filed after the due date, see instructions on page 35).....	35		
36. Interest (if filed after the due date, see instructions on page 35).....	36		
37. Amount Due: Add lines 34, 35 and 36..... Amount You Owe▶	37		

▶ 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. **Note: Check box if paying by credit card.**

Taxpayer Information (see page 35)

Spouse's Information

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.

W From: 2002 To: 2002 X

Y From: 2002 To: 2002 Z

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.

GG From: 2002 To: 2002 HH

II From: 2002 To: 2002 JJ

Additional Information KK **Taxpayer** - Check box if you filed federal Schedule C or C-EZ for 2002.

LL **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2002.

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.

• Are all these vehicles registered with the Indiana Bureau of Motor Vehicles? Yes No

If any individual listed at the top of the IT-40PNR died during 2002, enter date of death below.

Taxpayer's PP date of death 2002

Spouse's date of death QQ 2002

If No, attach an explanation.

Are you filing a federal income tax return for 2002? Yes No ZW

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 ensure 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

Your Daytime Telephone Number SS

Spouse's Daytime Telephone Number TT

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

Address

City

State Zip Code + 4

Preparer's Daytime Telephone Number VV

Preparer's Signature ZY 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)

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

Your Social Security Number

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

Section 1: Income or (Loss)

Enter in column A, lines 1 through 20, the same income or loss you reported on your 2002 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 .	1A	1B
2. Spouse's wages, salaries, tips, commissions, etc	2A	2B
3. Taxable interest income	3A	3B
4. Dividend income	4A	4B
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return	5A	5B
6. Alimony received	6A	6B
7. Business income or loss from federal Schedule C or C-EZ.....	7A	7B
8. Capital gain or loss from sale or exchange of property from your federal return	8A	8B
9. Other gains or (losses) from Form 4797	9A	9B
10. Total IRA distribution	10A	10B
11. Total pensions and annuities	11A	11B
12. Net rent or royalty income or loss reported on federal Schedule E	12A	12B
13. Income or loss from partnerships	13A	13B
14. Income or loss from trusts and estates	14A	14B
15. Income or loss from S corporations	15A	15B
16. Farm income or loss from federal Schedule F	16A	16B
17. Unemployment compensation	17A	17B
18. Taxable social security benefits	18A	18B
19. Indiana apportioned income from attached Schedule IT-40PNRA	19A	19B
20. Other income reported on your federal return	20A	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	21B
--	-----	-----

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** .

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 12.**

Column A
Income from Federal Return

Column B
Income Taxed by Indiana

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

Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2002 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	26A			26B		
27. Student loan interest deduction	27A			27B		
28. Medical savings account deduction from federal Form 8853	28A			28B		
29. Moving expenses (see instructions on page 12)	29A			29B		
30. One-half of self-employment tax deduction	30A			30B		
31. Self-employed health insurance deduction	31A			31B		
32. Keogh and self-employed SEP and SIMPLE plans	32A			32B		
33. Penalty on early withdrawal of savings	33A			33B		
34. Alimony paid	34A			34B		
35. Other (see instructions on page 13)	35A			35B		
Total Adjustments -						
36. Add lines 26 through 35	36A			36B		

Section 3: Totals

Column A
Federal Adjusted Gross Income

Column B
Income Taxed by Indiana

37A. Subtract line 36A from line 25A	37A					
38B. Subtract line 36B from line 25B. Enter total here and on Form IT-40PNR, line 1	38B					

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

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 14)
5. Taxable Social Security benefits (see page 15)
6. Taxable Railroad Retirement benefits (see page 15)
7. Military Service deduction: \$2,000 maximum for qualifying individual (see page 15)
8. Non-Indiana Locality Earnings deduction: \$2,000 maximum per qualifying person (see page 15)
9. Insulation deduction: \$1,000 maximum: Attach verification (see page 15)
10. Disability Retirement deduction: \$5,200 maximum per qualifying person (see page 16)
 Attach Schedule IT-2440
11. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 16)
12. Nontaxable portion of Unemployment Compensation (see page 16)
13. Indiana Lottery Winnings (see page 17)
14. Indiana Net Operating Loss deduction: Attach Schedule IT-40NOL (see page 17)
15. Enterprise Zone Employee deduction: Attach Schedule IT-40QEC (see page 17)
16. Recovery of deductions (see page 17)
17. Human Services deduction (see page 18)
18. Indiana partnership long term care insurance policy premiums deduction (see page 18)
19. Other deductions: List source(s) and amounts (see page 18) _____
20. Add lines 1 through 19, enter total on line 2 of Form IT-40PNR **Total Deductions** ▶

Instructions begin on page 13.

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

1		
2		
3		
4		
5		
6		
7		
8		
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 28)
- 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 **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		

◀ See instructions on page 20 ▶

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.

P Your county of residence as of January 1, 2002. **R** Spouse's county of residence as of January 1, 2002.
 Enter 2-digit county code # from the chart on page 23.) (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 21
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 21)
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

	Column A - Yours	Column B - Spouse's
1A		1B
2A		2B
3A		3B
4A		4B
5A		5B
		6
		7
		8
		9

SECTION 2: To be completed if, on January 1, 2002, 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, 2002. (Enter 2-digit county code # from the chart on page 23.) **S** Spouse's Indiana county of principal employment as of January 1, 2002. (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 22 for further instructions
2. Enter certain deductions to income. See page 22 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 22)
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.

	Column A - Yours	Column B - Spouse's
1A		1B
2A		2B
3A		3B
4A		4B
5A		5B
6A		6B
7A		7B
		8