



Form
IT-40 PNR
State Form 472
8-03

2003

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

Due April 15, 2004

If you are **not** filing for the calendar year January 1 through December 31, 2003, 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)						
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, 2003.

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)

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, 2003:
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, 2003:
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. Indiana advance earned income payments from W-2(s) (see page 24)
17. Add lines 12 through 16. Enter here and on line 26 on the back **Total Tax** ▶
18. Indiana State Tax Withheld: Don't include any withholding amounts for other state taxes. Attach W-2s, WH-18s, or 1099s
19. Indiana County Tax Withheld: Don't include **other** local taxes. Attach W-2s, WH-18s, or 1099s
20. 2003 Estimated Tax Paid: Include any extension payments made on Form IT-9
21. 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)
22. Earned Income Credit: Attach Schedule IN-EIC
23. Lake County residential income tax credit
24. Indiana Credits: Enter the amount from Schedule E, line 12 (attach schedule)
25. Add lines 18 through 24. Enter here and on line 27 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		
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18		
19		
20		
21		
22		
23		
24		
25		

AA BB CC DD

VN

Turn the page

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

Paperclip check or money order here

26. Enter the Total Tax from line 17 on the front of this form ▶
27. Enter the Total Credits from line 25 on the front of this form ▶
28. If line 27 is more than line 26, subtract line 26 from line 27 (if smaller, skip to line 35)
29.  Amount of line 28 to be donated to the Indiana Nongame Wildlife Fund
30. Subtract line 29 from line 28 **SUBTOTAL**
31. Amount to be applied to your 2004 estimated tax account (see instructions)
32. Penalty for Underpayment of Estimated Tax for 2003. Attach Sch. IT-2210 or IT-2210A
33. Line 30 minus lines 31 and 32 (if less than zero, see instructions) **Your Refund** ▶



34a. Routing Number

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b. Account Number

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c. Type of Account

☐

Checking

☐

Savings

☐

Hoosier Works MC

35. If line 26 is more than line 27, subtract line 27 from line 26. **Add this to any amounts from lines 31 and 32, and enter total here** (see instructions on page 35) **SUBTOTAL**
36. Penalty (if filed after the due date, see instructions on page 35)
37. Interest (if filed after the due date, see instructions on page 35)
38. **Amount Due:** Add lines 35, 36 and 37 **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.

Taxpayer Information (see page 35)

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

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

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- U • Were you a **part-year** resident of another state?

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

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- Enter the time period you lived in Indiana during 2003.

W From:

m	m	d	d
---	---	---	---

2003 To:

m	m	d	d
---	---	---	---

2003 X

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

Y From:

m	m	d	d
---	---	---	---

2003 To:

m	m	d	d
---	---	---	---

2003 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 2003.

GG From:

m	m	d	d
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2003 To:

m	m	d	d
---	---	---	---

2003 HH

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

II From:

m	m	d	d
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2003 To:

m	m	d	d
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2003 JJ

Additional Information KK **Taxpayer** - Check box if you filed federal Schedule C or C-EZ for 2003. ☐

LL **Spouse** - Check box if you filed federal Schedule C or C-EZ for 2003. ☐

- 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.

ZW **Are you filing a federal income tax return for 2003? Yes** ☐ **No** ☐

OO 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 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 (Department) to furnish my financial institution with my routing number, account number, account type, and social security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration in order to confirm the social security number(s) used on this return are correct.

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

VV

Address

XX

City

YY

State

Zip Code + 4

ZZ

ZX

Your Daytime Telephone Number

SS

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Spouse's Daytime Telephone Number

TT

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

E-mail address where we can reach you

ZV

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

Preparer's Daytime Telephone Number

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

Preparer's Signature

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 2003 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 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 three numbers. Example: \$3,100 ÷ \$8,000 = .37625, which rounds to .376 (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 12.****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 12
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 2003 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. Educator expense
27. IRA deduction
28. Student loan interest deduction
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
35. Other (see instructions on page 13)

26A		
27A		
28A		
29A		
30A		
31A		
32A		
33A		
34A		
35A		
36A		

26B		
27B		
28B		
29B		
30B		
31B		
32B		
33B		
34B		
35B		
36B		

Total Adjustments -

36. Add lines 26 through 35

Section 3: Totals**Column A**
Federal Adjusted Gross Income**Column B**
Income Taxed by Indiana

- 37A. Subtract line 36A from line 25A

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

38B		
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Schedules D & E

Form IT-40PNR
State Form 48722 8-03

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 spouse's 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

B _____ Landlord's name and address

C _____ Amount of rent paid \$ D _____

Number of months rented E _____ Enter the lesser of \$2,500 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 17)
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 18)
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)

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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 32)
12. Add lines 1 through 11 and enter total on line 24 of Form IT-40PNR **Total Credits** ►

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10		
11		
12		

County Tax Schedule for Part-Year and Full-Year
Indiana Nonresidents

Attachment
Sequence No. 04

See instructions on page 20

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

Your Social
A 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.

^P Your county of residence as of January 1, 2003.

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

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^R Spouse's county of residence as of January 1, 2003.

(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 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 (if less than zero, enter zero)

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, 2003, 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, 2003. (Enter 2-digit county code # from the chart on page 23.)

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^S Spouse's Indiana county of principal employment as of January 1, 2003. (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 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 (if less than zero, enter zero)

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		