



Form
IT-40P
State Form 614
(R / 9-01)

19 _____ Indiana Individual Income Tax Return

For use in filing original prior year returns. FISCAL YEAR From _____ To _____

Your Social Security Number <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>			Spouse's Social Security Number <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>			Check the box if you are married filing separately. <input type="checkbox"/>
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)						
City			State	Zip Code + 4		Foreign Country (if applicable)

IMPORTANT: Those filing this return as part-year or nonresidents must FIRST complete Schedule Z, and will NOT complete lines 1 through 5 below. Please refer to instructions on page 19.

Enter the **2-digit county code** numbers (found on page 13 in the instruction booklet) for the county where you lived and worked on January 1, 19____.

Taxpayer			Spouse				
County where you lived	<input style="width: 20px;" type="text"/>	County where you worked	<input style="width: 20px;" type="text"/>	County where you lived	<input style="width: 20px;" type="text"/>	County where you worked	<input style="width: 20px;" type="text"/>

Attach W-2 Forms Here

1. Enter your federal adjusted gross income from your federal return	1	
2. Tax add-back: Tax from Federal Schedules C, C-EZ, E, and/or F only	2	
3. Net Operating Loss Carryforward from Federal Form 1040	3	
4. Ordinary Income Portion of Lump Sum Distribution from Federal Form 4972	4	
5. Other income (see instructions on page 5)	5	
6. Total Indiana Income: Add lines 1 through 5	6	▶
7. Indiana Deductions: Enter the total from Schedule X, line 18 (attach Schedule X)	7	
8. Indiana Adjusted Gross Income: Subtract line 7 from line 6	8	▶
9. Number of exemptions claimed on your federal return _____ x \$1000. (If no federal exemptions were claimed, enter \$1000 per qualifying person)	9	
10. Check box(es) below for additional exemptions. Enter number of boxes checked ____ x \$1000 You were: 65 or older <input style="width: 20px;" type="checkbox"/> or blind <input style="width: 20px;" type="checkbox"/> on Dec. 31, 19____ Spouse was: 65 or older <input style="width: 20px;" type="checkbox"/> or blind <input style="width: 20px;" type="checkbox"/> on Dec. 31, 19____	10	
11. Exemption subtotal: Add lines 9 and 10	11	
12. Part-year and nonresidents: enter Box 12C from Schedule Z, Proration Section	12	. .
▶ 13. Multiply line 11 by line 12 and enter total here. If line 12 is blank, skip to line 14	13	
14. Total Exemptions: Amount from line 11 or, if a part-year/nonresident, the amount from line 13	14	
15. State Taxable Income: Line 8 minus line 14	15	▶
16. State Adjusted Gross Income Tax: Multiply line 15 by 3.4% (.034)	16	
17. County Income Tax. Complete Schedule CT-40P	17	
18. Use Tax Due on Out-of-State Purchases	18	
19. Household Employment Taxes: Attach Schedule IN-H	19	
20. Total Tax: Add lines 16 through 19	20	▶
21. Indiana State Tax Withheld: From W-2s, WH-18s or 1099s	21	
22. Indiana County Tax Withheld: From W-2s, WH-18s or 1099s	22	
23. 19____ Estimated Tax Paid: Include any extension payments made on Form IT-9	23	
24. Enter total from Schedule Y, line 12 (attach Schedule Y)	24	
25. Total Credits: Add lines 21 through 24	25	▶

26. Overpayment: If line 25 is more than line 20, subtract line 20 from line 25	26	
27. AMOUNT OWED: If line 20 is more than line 25, subtract line 25 from line 20	27	
28. Penalty for Underpayment of Estimated Tax. Attach Schedule IT-2210 or IT-2210A	28	
29. TOTAL REFUND DUE: Line 26 minus line 28 (if negative, enter on line 30) Your Refund	29	
30. Amount Due: Line 27 plus line 28	30	
31. Penalty (See instructions on page 18)	31	
32. Interest (See instructions on page 18)	32	
33. TOTAL AMOUNT YOU OWE: Add lines 30, 31 and 32 Amount You Owe	33	

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.**

Taxpayer 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

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

- 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.

If any individual listed at the top of the IT-40P died during the year for which you are filing, enter their date of death below.

Taxpayer's date of death 19

Spouse's date of death 19

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

Your Signature Date

Spouse's Signature Date

Your Daytime Telephone Number

Spouse's Daytime Telephone Number

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

Please mail to: **Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.** Keep a copy for your records.

Schedule X: Indiana Deductions
(Schedule Y begins after Line 18 below)

Enter your first name, middle initial and last name and spouses full name if filing a joint return	Your Social Security Number	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>	<input style="width:90%;" type="text"/>
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1. Renter's deduction: Address where rented if different from front page _____ _____ Landlord's name and address _____ _____ # of months rented _____ Total amount of rent paid \$ _____ Enter the lesser of amount paid or \$1,500	1			
2. State tax refund reported on federal return (see page 5)	2			
3. Interest on U.S. Government Obligations (see page 5)	3			
4. Taxable Social Security benefits (see page 5)	4			
5. Taxable Railroad Retirement benefits (see page 5)	5			
6. Military Service deduction: \$2,000 maximum for qualifying individual (see page 5)	6			
7. Non-Indiana Locality Earnings deduction:\$2,000 maximum per qualifying person (see pg. 6)	7			
8. Insulation deduction: \$1,000 maximum. Attach verification (see page 6)	8			
9. Disability Retirement deduction: Attach Schedule IT-2440 (see page 6)	9			
10. Civil Service Annuity deduction: \$2,000 maximum per qualifying person (see page 6)	10			
11. Nontaxable portion of Unemployment Compensation (see page 7)	11			
12. Indiana Lottery Winnings (see page 7)	12			
13. Indiana Net Operating Loss deduction: Attach Schedule IT-40NOL (see page 7)	13			
14. Enterprise Zone Employee deduction: Attach Schedule IT-40QEC (see page 7)	14			
15. Recovery of deductions (see page 7)	15			
16. Human Services deduction (see page 8)	16			
17. Other deductions: List source(s) and amounts (see pg. 8) _____	17			
18. Total Indiana Deductions: Add lines 1 through 17, enter total on line 7 of Form IT-40P ..	18			

Please round all entries to nearest whole dollar (see instructions, pg 4)

Schedule Y: Indiana Credits	Please round all entries to nearest whole dollar (see instructions, pg 4)
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1. Credit for Local Taxes Paid Outside Indiana (see page 12)	1		
2. County Credit for the Elderly: Attach federal Schedule R (see page 15)	2		
Important: Lines 1 plus 2 cannot be greater than the county tax due on IT-40P line 17			
3. College Credit: Attach Schedule CC-40 (see page 15)	3		
4. Credit for Taxes Paid to Other States: Attach other state's return (see page 15)	4		
5. Research Expense Credit: Attach Form IT-20REC (see page 16)	5		
6. Neighborhood Assistance Credit: Attach Schedule NC-20 (see page 16)	6		
7. Personal Computer Tax Credit: Attach Schedule PC-20 (see page 17)	7		
8. Enterprise Zone Credits (attach appropriate schedule: see page 17)	8		
9. Teacher Summer Employment Credit: Attach Schedule TSE (see page 17)	9		
10. Twenty-First Century Scholars Program Credit (see page 17)	10		
11. Other Credits: List source(s) and amounts (see page 17) _____	11		
Important: Lines 3 through 11 added together cannot be greater than the state adjusted gross income tax due on IT-40P line 16 (see instructions on page 18).			
12. Total Credits: Add lines 1 through 11 and enter total on line 24 of Form IT-40P	12		

◀ See instructions on page 8 ▶

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.

Your county of residence as of January 1, 19____. Spouse's county of residence as of January 1, 19____.
 Enter 2-digit county code # from the chart on page 13.) (Enter 2-digit county code # from the chart on page 13.)

1. Enter the amount from IT-40P, line 15. Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40P, line 15. See instructions on page 9
2. If you claimed a non-Indiana locality earnings deduction on Schedule X, line 7, 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 13 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 10)
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 17 of Form IT-40P.

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, 19____, 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, 19____. Spouse's Indiana county of principal employment as of January 1, 19____.
 (Enter 2-digit county code # from the chart on page 14.) (Enter 2-digit county code # from the chart on page 14.)

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 10 for further instructions
2. Enter certain deductions to income. See page 10 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 14 of Form IT-40P (see instructions on page 11)
5. Subtract line 4 from line 3
6. Enter the nonresident rate from the county tax rate chart on page 14 for the county number shown above under the Section 2 heading
7. Multiply the income on line 5 by the nonresident rate on line 6
8. Add lines 7A and 7B. Add to any section 1, line 9 amount and carry to line 17 of Form IT-40P

Column A - Yours

Column B - Spouse's

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

Indiana Schedule Z

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

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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 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, put it in parentheses. Example: ()

Line-by-line instructions begin on page 19

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. 21.

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 12 on the front page of Form IT-40P

BOX 12C



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

If you have a loss or negative entry, put it in parentheses. Example: ()

**Line-by-line instructions
begin on page 19.**

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 21
- 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 federal income tax return, Form 1040 or 1040A.

**Line-by-line instructions
begin on page 22.**

Column A
Federal Adjustments

Column B
Indiana Adjustments

- 26. IRA Deduction
- 27. Medical savings account deduction from federal Form 8853
- 28. Moving expenses (see instructions on page 22)
- 29. One-half of self-employment tax deduction
- 30. Self-employed health insurance deduction
- 31. Keogh and self-employed SEP and SIMPLE plans
- 32. Penalty on early withdrawal of savings
- 33. Alimony paid
- 34. Add lines 26 through 33

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

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

Section 3: Totals

Column A
Federal Adjusted Gross Income

Column B
Income Taxed by Indiana

35A Subtract line 34A from line 25A **35A**

35B Subtract line 34B from line 25B. Enter total here and on Form IT-40P, line 6

35B		
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