

2002 Application for Automatic Extension of Time to File Indiana Form IT-40 or Form IT-40PNR

Note: Form IT-9 is an automatic extension of time to file until June 16, 2003. This IS NOT an extension of time to pay any state and/or county taxes due.

Do Not File if no payment is due (see *Important* under line 12 instructions)

The purpose of Form IT-9: The Form IT-9 will allow you an automatic 60 day extension for filing your Form IT-40, Indiana Individual Income Tax Return, or the Form IT-40PNR, Indiana Part-Year Nonresident Individual Income Tax Return.

Who should file Form IT-9: You should file this form and pay your tax if you can't file your income tax return (IT-40 or IT-40PNR) by the April 15, 2003, due date and you expect to owe additional tax.

The IT-9 does not extend the time for paying your income tax. The filing extension is automatic if you pay at least 90% of your state and county taxes by April 15, 2003.

Penalty and Interest: Indiana will accept the federal extension date, plus allow an additional 30 days. However, you must still pay 90% of your Indiana taxes by April 15, 2003. If you don't, the extension is not valid and both penalty and interest will be charged on the balance due. **Note:** Interest is due on any amount not paid by the April 15, 2003, due date.

How to File: Complete the worksheet below to figure how much you will need to pay.

Note: If no amount is due on line 12, do not file Form IT-9. No extension is required.

Estimated Tax Worksheet (see instructions below)	
1. 2002 Income: enter the total estimated or actual 2002 income	1
2. Total of exemptions (see IT-40 instructions on page 16 to figure amount)	2
3. State taxable income: line 1 minus line 2	3
4. State adjusted gross income tax: line 3 x .034	4
5. County income tax: line 3 x county income tax rate from the chart on page 21	
6. Total tax: add lines 4 and 5 and enter result here	
7. Subtotal: multiply line 6 by 90% (.90) and enter result here	
8. State and county income tax withheld (see instructions)8	
9. 2002 estimated income tax payments (see instructions)	
10. Other credits: (see instructions) 10	
11. Total credits: add lines 8, 9, and 10 and enter result here	
12. Minimum required extension payment: line 7 minus line 11 (enter zero if less than zero) Payment Amt. ▶	12

Line 1: 2002 Income - Enter your total actual or estimated income for 2002. If filing a joint return, include your spouse's income.

Line 2: Exemptions - Use the number of exemptions from your federal tax return (if you did not complete a federal return, you are allowed an exemption for yourself and each of your dependents). Multiply this number by \$1000. You also may be eligible to claim certain children as additional exemptions (\$1,500 for each qualifying child). See page 16 of the 2002 Indiana Full-Year Resident Individual Income Tax Booklet for more information.

Lines 8, 9 and 10: Enter the amount of Indiana state tax and county income tax withheld as shown on your W-2's; your total estimated income tax payments paid to the Department for the 2002 tax year; and other credits, which may include the College Credit, the Unified Tax Credit for the Elderly, etc.

Line 12: Payment amount - Subtract line 11 from line 7 and enter here. Pay this amount with Form IT-9, Extension Payment Voucher, on or before April 15, 2003. Enclose your check or money order made out to the *Indiana Department of Revenue*. Write your social security number on the check or money order.

Important: If line 12 shows no balance due, do not file this form <u>unless</u> you will be claiming the Unified Tax Credit for the Elderly after June 30, 2003.

Your extension payment must be claimed as a credit on line 21 of the IT-40 or line 19 of the IT-40PNR.

Military personnel in a presidentially declared combat zone should see instructions on page 9 of the Form IT-40 booklet for special filing instructions.

If you need additional help you may call the Department at (317) 232-2240 or visit your nearest District Office.

Do Not Write Above



Your First Name and Middle Initial

1816

Form IT-9 State Form 21006 (R1 / 8/02)

Indiana Department of Revenue Extension Payment Voucher for Tax Year 2002

Due Date: April 15, 2003

Mail this voucher and payment to: Indiana Department of Revenue

P.O. Box 6117

Indianapolis, IN 46206-6117

	Last Name	Your Social Security Number		
nitial	Last Name	Spouse's Social Security Number		

If filing a joint return, Spouse's First Name and Middle Initial Last Name			Spouse's Social Security Number		
Street Address					
City		State	Zip Code		
Your Daytime Telephone Number Enter here amount you should pay from line 12 of the Estimated Tax Worksheet;					
()	this is your extension payment				