

## 2008 Application for Extension of Time to File Indiana Form IT-40 or Form IT-40PNR

/816								
Your Social Security Number	First Name	MI	Last Name	•	State Tax	Due	1	
Spouse's Social Security Number	First Name	MI	Last Name	<b>;</b>	- 1 1 1	ounty Due	2	
						ounty Oue	3	
Street Address					Total Extension Payr			
City	State	Zip Code		Due Date: Apri	l 15. 2009			

**Form IT-9:** This form will allow you a 60-day extension (until June 15, 2009) for filing your Indiana individual income tax return, Form IT-40 or Form IT-40PNR.

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, 2009, due date and you expect to owe additional tax. Note: Form IT-9 is NOT an extension of time to pay any state and/or county taxes due.

**Penalty and Interest:** Indiana will accept a valid federal extension of time to file, plus allow an additional 30 days. However, you must still pay 90 percent of your Indiana taxes by April 15, 2009. 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, 2009, due date.

**How to File:** Complete the worksheet below to figure how much you will need to pay. If filing a joint return, include your spouse's income.

Mail entire form and payment to: Indiana Department of Revenue

P.O. Box 6117

Indianapolis, IN 46206-6117

When paying the **Total Extension Payment**, make your check or money order out to the *Indiana Department of Revenue*. Write your Social Security number on your check or money order. Payments must be made with U.S. funds. To pay by using your American Express® Card, Discover® Card, MasterCard® or VISA®, call 1-800- 2-PAY TAX (1-800-272-9829). A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

To file for an extension of time to file online, log on to www.in.gov/dor/epay/3726.htm

**Claim your extension payment** as a credit on line 25 of the IT-40 or line 21 of the IT-40PNR.

**Military personnel** in a presidentially declared combat zone should see the IT-40 or IT-40PNR instruction booklet for special filling instructions.

Worksheet to figure your 2008 extension payment – see instructions below							
A. Total estimated income for 2008	A						
B. Total exemption amount							
C. Amount subject to tax (line A minus line B)							
D. Amount of state income tax due (line C x .034)							
E. Amount of county income tax due (line C x the appropriate county tax rate(s))	E						
F. Anticipated state and county tax due for 2008 (add line D and line E)							
G. Subtotal: multiply line F by 90 percent (.90)							
H. Total credits (including 2008 state and county income tax withheld, estimated tax payments, etc.)							
I. Minimum required extension payment: line G minus line H Enter on Total Extension Payment Line 4 above	e I						
J. Enter portion of line I that represents your anticipated state tax due	e J						
K. Enter portion of line I that represents your (and spouse's if same county) anticipated county tax due.							
Enter 2-digit county code (from county tax chart)	e K						
L. Enter portion of line I that represents spouse's anticipated county tax due if for a different							
county than the one on line K. Enter 2-digit county code	e L						

Line B – Multiply the number of allowable federal exemptions by \$1,000. Add \$1,500 for each eligible dependent child. If you are 65 years or older and/or blind, add \$1,000 for each additional exemption. Limitation: If you are a nonresident alien (not a U.S. citizen and does not meet the green card test) you may claim only one \$1,000 exemption (even if married filing jointly and/or with dependents).

**Line E** – Multiply amount on line C by the appropriate county tax rate(s). Find your rate on page 21 from IT-40 booklet, or at www.in.gov/dor/3980.htm

**Line I** – This is your extension payment. Enter total amount on line 4, **Total Extension Payment**, at the top of the form.

**Lines J, K and L** – If you are paying only Indiana income tax, enter the amount from line I on line 1, State Tax Due, above. If the amount on line I also includes county tax, enter the portion on lines 2 and/or 3 above. Only break out your spouse's county tax if spouse owes tax to a county other than yours.

Important: If line I shows no balance due, do not file this form.

