



Form
IT-40NR
Revised 9/99
SF44406

1999

**Reciprocal Nonresident Indiana
Individual Income Tax Return**

Due April 17, 2000

Do Not Write Above

Your Social Security Number		Spouse's Social Security Number		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)				Foreign Country (if applicable)	
City		State	Zip Code + 4		If any individual listed above died during 1999, enter date of death below.
Enter the 2-digit code numbers (found on the back of this form) for the county and/or state where you lived and worked on January 1, 1999.				Taxpayer's date of death	
State where you lived		County where you worked		Spouse's date of death	
State where you lived		County where you worked		Spouse's date of death	

Your State of Residence: Check the appropriate box to indicate your state of residence for 1999.

- Kentucky Michigan Ohio Pennsylvania Wisconsin

Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 1999.

Read Instructions First

1. Enter gross income from your **Indiana** employment
2. Allowable deductions - Attach front page of federal Form 1040
3. Indiana adjusted gross income - line 1 minus line 2
4. Exemptions: See instructions
5. Taxable income - line 3 minus line 4
6. County tax nonresident rate from chart on back
7. County tax due - Multiply line 5 x line 6
8. Total county tax due - Add lines 7A and 7B
9. Indiana state tax withheld - Attach W-2 forms
10. Indiana county tax withheld - Attach W-2 forms

	Yours (A)	Spouse's(B)
1A		1B
2A		2B
3A		3B
4A		4B
5A		5B
6A		6B
7A		7B
8		8
9		9
10		10
11		11
12		12
13a		13a
13b		13b
13c		13c
14		14
15		15
16		16
17		17

Your W-2(s) showing Indiana state and county taxes withheld must be attached.

11. Total credits - Add lines 9 and 10
12. Overpayment - If line 11 is more than line 8, subtract line 8 from line 11 and enter amount to be refunded to you. No refund will be issued for less than \$1.00 **Refund Due**

13a. Routing Number

b. Account Number

c. Type of Account Checking Savings

See Instructions on page 2.

Direct Deposit
If you want to **DIRECT DEPOSIT** your refund, you must complete lines 13a, b & c on the left.

14. Amount Due - If line 8 is more than line 11, subtract line 11 from line 8
15. Penalty: (If filed after the due date see instructions)
16. Interest: (If filed after the due date see instructions)
17. Total amount you owe: Add lines 14, 15 and 16 **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.** Discover® Card payers must see payment instructions.

Turn the page

AA BB DD

Attach W-2 Forms Here

General Instructions for Form IT-40RNR

Who may file this form? Full-year residents of Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin may use this form if:

- ♦ their income from Indiana sources is only from wages, salaries, tips or commissions, and
- ♦ their Indiana credits are only from Indiana state and/or county taxes withheld.

Use this form to:

- ♦ claim a refund of Indiana state and/or excess county tax paid by full-year residents of reciprocal states; *or*
- ♦ pay an amount due by full-year residents of reciprocal states whose county tax due is more than the combined Indiana state and county tax withheld.

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on January 1, 1999, you worked in an Indiana county that has adopted a county income tax. Check the chart on the back of Form IT-40RNR to see if the county in which you worked has adopted a tax. Carefully read the instructions for lines 1 through 7 to figure the county tax due.

Important: Complete your federal tax return first. If you file a joint federal return, you must file a joint Indiana return. If you file a separate federal return, you must file a separate Indiana return.

Stapling W-2s and enclosing checks: You should staple your W-2s, 1099s or WH-18s to the form in the space indicated. **Do not** staple your check or money order to the form as this will delay processing your return.

County information section

Since you were a full-year nonresident of Indiana for 1999, you must enter the 2-digit code number for the state in which you lived. You'll find this number in the bottom right-hand corner on the chart on the back of the form. You must also complete the section for the county where you worked.

The county where you worked will be that county where you performed the principal amount of your work on January 1, 1999. Changes in the Indiana county where you worked after January 1, 1999, will not affect your county tax liability until the following year.

If you did not work in Indiana until after January 1, 1999, you are not subject to county tax. You should enter the 2-digit state code number in the *County where you worked* boxes. If you did work in an Indiana county on January 1, 1999, check the chart on the back of Form IT-40RNR to see if that county has adopted a tax.

Answer the following questions:

- ♦ Was your principal place of employment on January 1, 1999 located in an Indiana county? If yes, go on to the next question. If no, skip Lines 1 through 8 and enter all Indiana state and county withholding amounts on Lines 9 and/or 10.

- ♦ If you answered yes to the above question, does this county, located on the chart on the back of Form IT-40RNR, have a tax rate? If yes, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 8 and enter any Indiana withholding amounts on lines 9 and/or 10.

Line-by-Line Instructions

Lines 1A and 1B - Gross income from Indiana principal place of employment (county where you worked):

Enter the amount of wages, tips, salaries, and commissions earned in Indiana. If you earned any other type of income from Indiana, such as partnership, farm, sole proprietorship, etc., Form IT-40PNR *must* be filed instead.

Lines 2A and 2B - Allowable deductions: Enter the allowable federal deductions that apply to your Indiana earned income. Such deductions would include individual retirement accounts (IRA's) or self-employment retirement plan (SEP, KEOGH) adjustments. **You must attach the front page of your federal Form 1040 to support these deductions.**

Lines 3A and 3B - Indiana adjusted gross income: To figure the amount of your income subject to county tax, subtract line 2A from line 1A and line 2B from line 1B.

Line 4A and 4B - Exemptions: Read the following to see which exemptions are available to you.

You are allowed \$1,000 for:

- each exemption claim on your federal return; plus
- you and/or your spouse if you are age 65 or older; plus
- you and/or your spouse if you are blind.

You are allowed \$500 for you and/or your spouse if you are age 65 or older and your federal adjusted gross income is less than \$40,000. Your federal adjusted gross income is on federal Form 1040 line 33, Form 1040A line 18, or Form 1040EZ line 4.

You are allowed \$1,500 for certain dependent children who also meet the following requirements: the dependent child must be a son, stepson, daughter, step daughter, and/or foster child who is your child. They must be under the age of 19 by December 31, 1999, or a student who is under the age of 24 by December 31, 1999.

Generally, in the case of a joint return, the taxpayer with the highest county tax rate would benefit the most by claiming the dependents.

At no time can one spouse use the other spouse's exemption(s).

Example: Jim and Rita both owe county tax. They claimed themselves and their son for a total of three exemptions on their federal income tax return (\$3,000 in Indiana exemptions). They'll also get an additional \$1,500 for their son, for a \$4,500 total. Since Jim's tax rate is higher than Rita's, he'll use \$3,500 total exemptions on line 4A and Rita will use her \$1,000 exemption on line 4B.

Line 5A and 5B - Taxable income: Subtract line 4A from line 3A and line 4B from line 3B.

Line 6A and 6B - County tax: Enter the county tax rate from the chart for the county where you worked on January 1, 1999.

Line 7A and 7B - County tax due: Multiply line 5A by the rate on line 6A and multiply line 5B by line 6B. This is the amount of county tax due.

Line 8 - Total county tax due: Add lines 7A and 7B and enter the total on this line.

Line 9 - Indiana state tax withheld: The amount of state tax withheld is usually shown in **box 18** of your W-2 form. Add all *Indiana* state tax withheld on your W-2 forms and your spouse's W-2 forms and enter the total on this line. You must attach all your W-2 forms to verify this amount.

Line 10 - Indiana county tax withheld: The amount of county tax withheld is usually shown in **box 21** of your W-2 form. Add all *Indiana* county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the total on this line. You must attach all your W-2 forms to verify this amount.

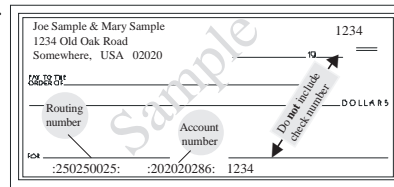
Note: If you are eligible to claim other credits, like estimated tax, college credit, etc., you must file Form IT-40PNR instead of this form.

Line 13 - Direct Deposit

If you want your refund directed into your bank account, complete lines 13a, b and c.

- a) The routing number is 9 (nine) digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number. The sample check in the next column has the routing number identified.

- b) The account number can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank. The account number is identified on the sample check below.
- c) Check the appropriate box for the type of account you are making your deposit to: either a checking account or savings account.



Line 15 - Penalty: If your return is filed after the April 17, 2000 due date and you have an amount due, you will probably owe a penalty. Penalty is 10% of the line 13 amount due or \$5.00, whichever is greater. Exception: If you have a valid federal extension of time to file, are filing by the extended filing due date, and have paid through withholding at least 90% of the line 8 total county tax due, then no penalty is due.

Line 16 - Interest: If your tax return is filed after the April 17, 2000 due date and you have an amount due on line 14, you will owe interest (even if you have an extension of time to file). Contact the Department at (317) 232-2240 or visit our web site at: <http://www.state.in.us/dor/> for the current interest rate.

Discover® Card payment: The line 17 amount you owe may be paid by using the Discover® Card. If you choose to use this form of payment, fill out the coupon on the bottom of this page. Note that a handling fee based on the following chart will be charged by the Discover® Card Company on your monthly bill from them. **Do not** add this to the amount you owe when completing the credit card information.

Amount of Tax Due	Handling Fee
\$1.00 - \$500.00	\$4.00
\$500.01 - \$1,000.00	\$9.00
\$1,000.01 - \$2,000.00	\$16.00
\$2,000.01 - \$3,000.00	\$25.00
\$3,000.01 - and up	\$35.00

Cut Along The Dotted Line

Discover® Card Payment Coupon

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

Discover® Card Payment Authorization

•Discover® will charge a handling fee based upon the amount of your payment, and you will be responsible for payment of this fee. See above for a chart of the fees.
 •If your tax payment charge is denied, you will receive a notice from the Department of Revenue for the tax you owe. Penalty and interest may be included if applicable.

Instructions:

1. Complete all the information for the Discover® Card Authorization below.
2. Enter the *amount you owe* from line 17 in "Tax Payment". Do not include the handling fee.

Discover® Card Number

6 0 1 1 - - -

Expiration Date

/ Tax Payment \$, .

Month Year

I understand that in addition to the tax payment amount indicated, there will be a handling fee based upon the amount of tax payment charged to my Discover® Card account.

▶ **Staple the completed coupon to the top of Form IT-40RNR over the name and address area.**

Signature of authorized Discover® Card Member