



Form
IT-40PNR
State Form 44406
(R1 / 10-02)

2002 Reciprocal Nonresident Indiana Individual Income Tax Return

Due April 15, 2003

Do Not Write Above

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)				Foreign Country (if applicable)	
City		State	Zip Code + 4		If any individual listed above died during 2002, 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, 2002.					
Taxpayer		Spouse		Taxpayer's date of death	
P State where you lived	Q County where you worked	R State where you lived	S County where you worked	Spouse's date of death	

Your State of Residence: Check the appropriate box to indicate your state of residence for 2002.

☐ 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 2002.

Read Instructions First

	Yours (A)	Spouse's (B)
1. Enter gross income from your Indiana employment	1A	1B
2. Allowable deductions: attach front page of federal Form 1040	2A	2B
3. Indiana adjusted gross income: line 1 minus line 2	3A	3B
4. Exemptions: see instructions	4A	4B
5. Taxable income: line 3 minus line 4	5A	5B
6. County tax nonresident rate from chart on back	6A	6B
7. County tax due: multiply line 5 x line 6	7A	7B
8. Total county tax due: add lines 7A and 7B		8
9. Indiana state tax withheld: attach W-2 forms		9
10. Indiana county tax withheld: attach W-2 forms		10
Your W-2(s) showing <u>Indiana</u> state and county taxes withheld must be attached.		
11. Total credits: add lines 9 and 10		11
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		12
Refund Due		
13 a. Routing Number		
b. Account Number		
c. Type of Account ☐ Checking ☐ Savings ☐ See instructions on page 2		
14. Amount Due: if line 8 is more than line 11, subtract line 11 from line 8		14
15. Penalty: (If filed after the due date see instructions)		15
16. Interest: (If filed after the due date see instructions)		16
17. Total amount you owe: add lines 14, 15 and 16		17
Amount You Owe		

No payment is due if you owe less than \$1.00. Do not send cash. Please make your check or money order payable to:

Indiana Department of Revenue. See instructions if paying by credit card. **Note: Check box if paying by credit card.** ☐

AA	BB	DD
VN		

Turn the page

Staple W-2 forms on the front of this page only between Lines 1 and 17



Direct Deposit

Paperclip check or money order here

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. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue 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 authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature _____		Date _____	Your Daytime Telephone Number	
			X	
Spouse's Signature _____		Date _____	Spouse's Daytime Telephone Number	
			Y	
Paid Preparer's name			KK	☐ Federal I.D. Number, ☐ PTIN
MM			OR	☐ Social Security Number
Address			LL	
NN			Preparer's Daytime Telephone Number	
City			RR	
OO			Preparer's Signature _____	
State _____ Zip Code + 4 _____			Date _____	
PP _____ QQ _____				

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

Indiana Adopting Counties - 2002 Nonresident County Tax Rates PLUS the 2-digit code numbers for certain states: see bottom right-hand box

*These rates have changed from last year's chart.

County Code	County Name	Nonresident Rate	County Code	County Name	Nonresident Rate	County Code	County Name	Nonresident Rate
01	Adams	.0055*	35	Huntington	.005	69	Ripley	.005
02	Allen	.0055	36	Jackson	.005	70	Rush	.005
03	Bartholomew	.0025	37	Jasper	.0025	71	St. Joseph	.0035*
04	Benton	.005	38	Jay	.005	72	Scott	.0025
05	Blackford	.005	39	Jefferson	NA	73	Shelby	.005
06	Boone	.0025	40	Jennings	.005	74	Spencer	.005625*
07	Brown	.005	41	Johnson	.0025	75	Starke	.0075*
08	Carroll	.0035	42	Knox	.00275*	76	Steuben	.005*
09	Cass	.005	43	Kosciusko	.00475	77	Sullivan	NA
10	Clark	NA	44	LaGrange	.005	78	Switzerland	.0025
11	Clay	.0025	45	Lake	NA	79	Tippecanoe	.0055
12	Clinton	.005	46	LaPorte	.007	80	Tipton	.005
13	Crawford	.005	47	Lawrence	.0025	81	Union	.005
14	Daviess	.0025	48	Madison	.0025	82	Vanderburgh	.0025
15	Dearborn	.0015	49	Marion	.00175	83	Vermillion	.001
16	Decatur	.005	50	Marshall	.0025	84	Vigo	NA
17	DeKalb	.005	51	Martin	.004	85	Wabash	.005
18	Delaware	.0035	52	Miami	.004	86	Warren	.005
19	Dubois	.0055	53	Monroe	.0025	87	Warrick	.005
20	Elkhart	.005	54	Montgomery	.0025	88	Washington	.005
21	Fayette	.0025	55	Morgan	.0025	89	Wayne	.005
22	Floyd	.003	56	Newton	.0025	90	Wells	.005
23	Fountain	.0025	57	Noble	.005*	91	White	.005
24	Franklin	.005	58	Ohio	.0025	92	Whitley	.0045
25	Fulton	.00425	59	Orange	.005			
26	Gibson	.005	60	Owen	.005			
27	Grant	.0025	61	Parke	.005			
28	Greene	.0025	62	Perry	.00625			
29	Hamilton	.0025	63	Pike	.004			
30	Hancock	.004	64	Porter	NA			
31	Harrison	.005	65	Posey	NA			
32	Hendricks	.005	66	Pulaski	.005			
33	Henry	.0025	67	Putnam	.005			
34	Howard	.00375	68	Randolph	.0075*			

**00 All Other States
except the following:**
94 Illinois
95 Kentucky
96 Michigan
97 Ohio
98 Pennsylvania
99 Wisconsin

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, 2002, 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 2002, 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, 2002. Changes in the Indiana county where you worked after January 1, 2002, will not affect your county tax liability until the following year.

If you did not work in Indiana until after January 1, 2002, 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, 2002, 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, 2002 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 claimed on your federal return; plus
- you and/or your spouse if age 65 or older; plus
- you and/or your spouse if blind.

You are allowed \$500 for you and/or your spouse if age 65 or older and your federal adjusted gross income is less than \$40,000.

You are allowed \$1,500 for certain dependent children who also meet the following requirements: the dependent child must be a son, stepson, daughter, stepdaughter, and/or foster child who is your child. They must be under the age of 19 by December 31, 2002, or a student who is under the age of 24 by December 31, 2002.

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, 2002.

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 17** 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 19** 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.

- 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.
- 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.
- Check the appropriate box for the type of account you are making your deposit to: either a checking account or savings account.

Joe Sample & Mary Sample
1234 Old Oak Road
Somewhere, USA 02020

Pay to the order of _____

Routing Number: :250250025: Account Number: :202020286: 1234 Dollars

Do NOT include check number

Line 15 - Penalty: If your return is filed after the April 15, 2003 due date and you have an amount due, you will probably owe a penalty. Penalty is 10% of the line 14 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 15, 2003 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: www.in.gov/dor/ for the current interest rate.

Line 17 - Amount You Owe - Payment Options

There are several ways you can pay the amount you owe.

If sending a check, money order or cashiers check, make it payable to: Indiana Department of Revenue. Paperclip the payment to the bottom of the front of the return. If you don't have a paperclip, just include it loose in the envelope. **Do not** staple it to the return. **Do not** send cash.

Note: All payments made to the Indiana Department of Revenue must be made with U.S. Funds.



You may pay the Amount You Owe on line 17 with a major credit card over the Internet or by phone. Log on to the web site at www.in.gov/dor/epay, or call 1-866-729-4682 toll free, and use your American Express, Discover, MasterCard, or Visa.

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.

The **eCheck** payment method, which uses a paperless check, is available for the first time this year. This new service may be used to pay the tax due with your Indiana individual income tax return, as well as any billings issued by the Indiana Department of Revenue for any tax type. Go to our web site at www.in.gov/dor/, select Electronic Services, and follow the step-by-step instructions to make your payment. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.00.

Note: No payment is due if you owe less than \$1.00.