



2005 Reciprocal Nonresident Indiana Individual Income Tax Return

Due April 17, 2006

Do Not Write Above

Form fields for Social Security Numbers, names, addresses, and dates of death.

Your State of Residence: Check the appropriate box to indicate your state of residence for 2005.

- Residence options: Kentucky, Michigan, Ohio, Pennsylvania, Wisconsin

Important: You must file Form IT-40PNR if you have Indiana riverboat winnings.

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...

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
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

Table with columns 'Yours (A)' and 'Spouse's(B)' and rows 1A-17.

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

13 a. Routing Number, b. Account Number, c. Type of Account (Checking, Savings)

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

No payment is due if you owe less than \$1. Do not send cash. Please make your check or money order payable to:

Indiana Department of Revenue. See instructions if paying by credit card or electronic check.

AA, BB, DD, VN fields for payment information

Turn the page

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

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 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 (Department) 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 give permission to the Department to contact the Social Security Administration in order to confirm the social security number(s) used on this return are correct.

**Z 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 <input type="checkbox"/> Federal I.D. Number, <input type="checkbox"/> PTIN
MM _____		OR <input type="checkbox"/> Social Security Number
Address		LL <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
NN _____		Preparer's Daytime Telephone Number
City		RR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
OO _____		Preparer's Signature _____ Date _____
State _____ Zip Code + 4 _____	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 - 2005 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	.00674	35	Huntington	.005	69	Ripley	.0063*
02	Allen	.0055	36	Jackson	.00625*	70	Rush	.00625*
03	Bartholomew	.0025	37	Jasper	.00375*	71	St. Joseph	.0035
04	Benton	.0054*	38	Jay	.00625*	72	Scott	.0041
05	Blackford	.0061*	39	Jefferson	.0035*	73	Shelby	.005
06	Boone	.0025	40	Jennings	.005	74	Spencer	.00575
07	Brown	.005	41	Johnson	.0025	75	Starke	.0075
08	Carroll	.0035	42	Knox	.006125*	76	Steuben	.0054*
09	Cass	.0075	43	Kosciusko	.00475	77	Sullivan	NA
10	Clark	.0075*	44	LaGrange	.0065*	78	Switzerland	.0025
11	Clay	.0025	45	Lake	NA	79	Tippecanoe	.0055
12	Clinton	.0075*	46	LaPorte	.007	80	Tipton	.0058*
13	Crawford	.005	47	Lawrence	.0025	81	Union	.005
14	Daviess	.00625*	48	Madison	.005*	82	Vanderburgh	.0025
15	Dearborn	.0015	49	Marion	.001875*	83	Vermillion	.001
16	Decatur	.0058*	50	Marshall	.0025	84	Vigo	.0075
17	DeKalb	.0075*	51	Martin	.004	85	Wabash	.0075
18	Delaware	.006*	52	Miami	.0059	86	Warren	.005
19	Dubois	.0055	53	Monroe	.0025	87	Warrick	.005
20	Elkhart	.005	54	Montgomery	.0025	88	Washington	.0075
21	Fayette	.0062	55	Morgan	.0052*	89	Wayne	.005
22	Floyd	.0065	56	Newton	.0025	90	Wells	.007
23	Fountain	.0035*	57	Noble	.0075*	91	White	.005
24	Franklin	.005	58	Ohio	.0025	92	Whitley	.0046645*
25	Fulton	.0068	59	Orange	.005			
26	Gibson	.005	60	Owen	.00525*			
27	Grant	.005	61	Parke	.0075*			
28	Greene	.0025	62	Perry	.00625			
29	Hamilton	.0025	63	Pike	.004			
30	Hancock	.004	64	Porter	.00375*			
31	Harrison	.005	65	Posey	NA			
32	Hendricks	.0065*	66	Pulaski	.0068			
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:

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

**Important:** Do not file this form if you have Indiana riverboat winnings. You must file Form IT-40PNR.

### 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, 2005, 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 2005, 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, 2005. Changes in the Indiana county where you worked after January 1, 2005, will not affect your county tax liability until the following year.

If you did not work in Indiana until after January 1, 2005, 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, 2005, 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, 2005 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 \$1,000 for yourself even if someone else can claim you on their federal return.

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, 2005, or a student who is under the age of 24 by December 31, 2005.

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 personal 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 personal exemption on line 4B.

**Line 6A and 6B - County tax:** Enter the county tax rate from the chart for the county where you worked on January 1, 2005.

**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.

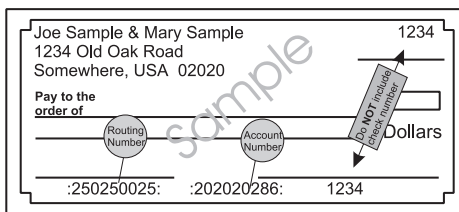
**Line 10 - Indiana county tax withheld:** The amount of county tax withheld is usually shown in **box 19** of your W-2 form. Add all *Indiana* county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the total on this line. You must attach all your W-2 forms to verify this amount.

**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.

- 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 below 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, 2006 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, 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 at least 90% (.90) of the line 14 amount due, then no penalty is due.

**Line 16 - Interest:** If your tax return is filed after the April 17, 2006 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/](http://www.in.gov/dor/) (get Departmental Notice #3) for the current interest rate.

**Line 17 - Amount You Owe - Payment Options**

There are several ways to 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](http://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. This 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/](http://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.