

Schedule
CT-40

SF#47907
Rev. 9/97

**County Tax Schedule for
Indiana Residents**

Attachment
Sequence No. **02**

◀ See instructions on page 13 to see if this schedule needs to be attached to your IT-40 ▶

Your first name and last name

Your Social
Security Number

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Spouse's first name and last name (if filing a joint return)

Spouse's Social
Security Number

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SECTION 1: To be completed by those taxpayers who were residents of a county that had adopted a county income tax.

Your county of **residence** as of January 1, 1997. Enter 2-digit county code # from the chart on page 17.)

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Spouse's county of **residence** as of January 1, 1997. (Enter 2-digit county code # from the chart on page 17.)

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1. **Enter the amount from IT-40, line 12.** Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40, line 12 on Line 1A only. See instructions on page 14

Column A - Yours

Column B - Spouse's

1A

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 1B

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2. If you claimed a non-Indiana locality earnings deduction on Schedule 1, line 7, enter the amount here. If not, leave blank

2A

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 2B

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3. Add lines 1 and 2

3A

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 3B

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4. Enter the resident rate from the county tax chart on page 17 for the county code number shown above

4A

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 4B

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5. Multiply line 3 by the rate on line 4

5A

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 5B

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6. Add lines 5A and 5B. Enter the total here. **Note: Perry County Residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 7 and 8.** Otherwise, enter the total here and on line 9 below (see page 15)

6

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7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 above

7

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8. Multiply Line 7 by .005 and enter total here

8

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9. Line 6 minus line 8. Enter the total here and on line 14 of Form IT-40

9

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SECTION 2: To be completed by those taxpayers who, on January 1, 1997, were residents of a county that had not adopted a county income tax, but worked in an Indiana county that had adopted a county income tax.

Your county of **principal employment** as of January 1, 1997. (Enter 2-digit county code # from the chart on page 17.)

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Spouse's county of **principal employment** as of January 1, 1997. (Enter 2-digit county code # from the chart on page 17.)

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1. Enter your principal employment income by entering the total income from your W-2s, net self-employment income (from Federal Schedule C or C-EZ) and/or farm income (from Federal Schedule F). If you worked two or more jobs *at the same time*, enter the portion you earned from your main job. See page 15 for further instructions

Column A - Yours

Column B - Spouse's

1A

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 1B

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2. Enter any amounts for payments made to self-employed retirement plans, IRA's, etc. See page 15 for the complete list of allowable deductions and further instructions

2A

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 2B

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3. Subtract line 2 from line 1

3A

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 3B

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4. Enter some or all of the exemptions from line 11 of Form IT-40 (see instructions on page 16)

4A

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 4B

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5. Subtract line 4 from line 3

5A

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 5B

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6. Enter the nonresident rate from the county tax rate chart on page 17 for the county number shown above under the Section 2 heading

6A

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 6B

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7. Multiply the income on line 5 by the nonresident rate on line 6

7A

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 7B

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8. Add lines 7A and 7B. Enter total here and line 14 of Form IT-40

8

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1997 Indiana County Income Tax Rates and County Codes

County Code	County Name	Resident Rate	Nonresident Rate
01	Adams	.0075	.003375
02	Allen	.008	.0035
03	Bartholomew	.01	.0025
04	Benton	.0125	.005
05	Blackford	.0125	.005
06	Boone	.01	.0025
07	Brown	.0125	.005
08	Carroll	.011	.0035
09	Cass	.0125	.005
10	Clark	NA	NA
11	Clay	.01	.0025
12	Clinton	.0125	.005
13	Crawford	.01	.005
14	Daviess	.01	.0025
15	Dearborn	.006	.0015
16	Decatur	.0125	.005
17	DeKalb	.0125	.005
18	Delaware	.008	.0035
19	Dubois	.01	.0055
20	Elkhart	.0125	.005
21	Fayette	.01	.0025
22	Floyd	.003	.003
23	Fountain	.01	.0025
24	Franklin	.0125	.005
25	Fulton	.011375	.003875
26	Gibson	.005	.005
27	Grant	.01	.0025
28	Greene	.01	.0025
29	Hamilton	.01	.0025
30	Hancock	.01	.0025
31	Harrison	.01	.005
32	Hendricks	.0125	.005
33	Henry	.01	.0025
34	Howard	.009	.00375
35	Huntington	.01	.0025
36	Jackson	.011	.0035
37	Jasper	.01	.0025
38	Jay	.0125	.005
39	Jefferson	NA	NA
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	.00625	.0025
43	Kosciusko	.006	.0015
44	LaGrange	.0125	.005
45	Lake	NA	NA
46	LaPorte	.00975	.00475
47	Lawrence	.01	.0025
48	Madison	.0065	.001625
49	Marion	.007	.00175
50	Marshall	.01	.0025
51	Martin	.01	.004

County Code	County Name	Resident Rate	Nonresident Rate
52	Miami	.0085	.004
53	Monroe	.01	.0025
54	Montgomery	.01	.0025
55	Morgan	.01	.0025
56	Newton	.01	.0025
57	Noble	.01	.0025
58	Ohio	.01	.0025
59	Orange	.0125	.005
60	Owen	.01	.0025
61	Parke	.0125	.005
62	Perry	.01	.00625
63	Pike	.004	.004
64	Porter	NA	NA
65	Posey	NA	NA
66	Pulaski	.0125	.005
67	Putnam	.0125	.005
68	Randolph	.0125	.005
69	Ripley	.0125	.005
70	Rush	.0125	.005
71	St. Joseph	.0025	.00175
72	Scott	.01	.0025
73	Shelby	.0125	.005
74	Spencer	.005	.005
75	Starke	.0075	.005
76	Steuben	.01	.0025
77	Sullivan	NA	NA
78	Switzerland	.0065	.001625
79	Tippecanoe	.0125	.008
80	Tipton	.01175	.00425
81	Union	.0125	.005
82	Vanderburgh	.01	.0025
83	Vermillion	.001	.001
84	Vigo	NA	NA
85	Wabash	.0125	.005
86	Warren	.0125	.005
87	Warrick	.0035	.0035
88	Washington	.0125	.005
89	Wayne	.0125	.005
90	Wells	.01125	.00375
91	White	.0125	.005
92	Whitley	.012	.0045

**00 All Other States
except the following:**

94 Illinois
95 Kentucky
96 Michigan
97 Ohio
98 Pennsylvania
99 Wisconsin