Attach to IT-40PNR
Rev. 9/97
SF#48719

Indiana Schedule A

Section 1: Income or Loss, Proration Section

(Complete Section 2 Adjustments and Section 3 totals on back)

Attachment Sequence No. **01**

Enter your first name, middle initial and last name and spouse's full name if filing a joint return

Your Social Security Number

Section 1: Income or (Loss)

Line-by-line instructions begin on page 8

Enter in column A, lines 1 through 20, the same income or loss you reported on your 1997 federal income tax return, Form 1040, 1040A or 1040EZ (except for line 19 and/or a net operating loss carry forward; see instructions). If you have a loss or negative entry, fill in the oval directly to the left of the appropriate lines. Example:

		Column A Income from Federal Return		Column B Income Taxed by Indiana
1. Your wages, salaries, tips, commissions, etc	1A		1B	
2. Spouse's wages, salaries, tips, commissions, etc	2A		2B	
3. Taxable interest income	3A		3B	
4. Dividend income	4A		4B	
5. Taxable refunds, credits, or off sets of state and local taxes from your federal return	5A		5B	
6. Alimony received	6A		6B	
7. Business income or loss from Federal Schedule C or C-EZ	7A		7B	
8. Capital gain or loss from sale or exchange of property from your federal return	8A		8B	
9. Other gains or (losses) from Form 4797	9A		9B	
10. Total IRA distribution	10A		10B	
11. Total pensions and annuities	11A		11B	
12. Net rent or royalty income or loss reported on Federal Schedule E	12A		12B	
13. Income or loss from partnerships	13A		13B	
14. Income or loss from trusts and estates	14A		14B	
15. Income or loss from S corporations	15A		15B	
16. Farm income or loss from Federal Schedule F	16A		16B	
17. Unemployment compensation	17A		17B	
18. Taxable social security benefits	18A		18B	
19. Indiana apportioned income from attached Schedule IT-40PNRA	19A		19B	
20. Other income reported on your federal return	20A		20B	

List source(s). (**Do not** include federal net operating loss.) See instructions on pg. 10. _____

21. Subtotal: add lines 1 through 20. Enter result here and on line 22 at the top of the back of this schedule	**21A**		**21B**	

Note: Make sure to complete the 'Proration Section' below before continuing on to the back page.

Proration Section

Divide the amount on line 21B by the amount on line 21A. Please round your answer to a decimal followed by two numbers. Example: $3,000 ÷ $8,000 = .375, which rounds to .38 (do not enter a number greater than 1.00). Enter result here and on line 8 on the front page of form IT-40PNR ..... **BOX 8C**

Turn the page and complete Sections 2 and 3

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Indiana Schedule A cont'd.

Section 2: Adjustments; Section 3: Totals

(Complete the other side first)

Attachment Sequence No. **02**

Section 1: Income or (loss) cont'd from front page

If you have a loss or negative entry, fill in the oval directly to the left of the appropriate lines. Example: ⬮

Line-by-line instructions begin on page 10.

		Column A Income from Federal Return		**Column B** Income Taxed by Indiana
22. Enter amounts from line 21 on the previous page	22A		22B	
23. Tax add-back: if entries are on lines 7,12,13,14,15, &/or 16 see instructions on page 10	23A		23B	
24. Lump sum distribution taxed on Federal Form 4972	24A		24B	
Total Income or Loss- 25. Add lines 22 through 24	**25A**		**25B**	

Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 1997 federal income tax return, Form 1040 or 1040A.

Line-by-line instructions begin on page 10.

		Column A Federal Adjustments		**Column B** Indiana Adjustments
26. IRA Deduction	26A		26B	
27. Medical savings account deduction from federal Form 8853	27A		27B	
28. Moving expenses (see instructions on page 11)	28A		28B	
29. One-half of self-employment tax deduction	29A		29B	
30. Self-employed health insurance deduction	30A		30B	
31. Keogh and self-employed SEP and SIMPLE plans	31A		31B	
32. Penalty on early withdrawal of savings	32A		32B	
33. Alimony paid	33A		33B	
Total Adjustments - 34. Add lines 26 through 33	**34A**		**34B**	

Section 3: Totals

		Column A Federal Adjusted Gross Income		**Column B** Income Taxed by Indiana
35A Subtract line 34A from line 25A	**35A**			
35B Subtract line 34B from line 25B. Enter total here and on Form IT-40PNR, line 1			**35B**	