

# 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  
A

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

### Section 1: Income or (Loss)

Enter in Column A, lines 1 through 20, the same income or loss you reported on your 2007 federal income tax return, Form 1040, 1040A or 1040EZ (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). If you have a loss (or negative entry), please indicate so by placing it in a bracket. Example: ( 1.00 )

#### Line-by-line instructions begin on page 16.

#### Column A Income from Federal Return

#### Column B Income Taxed by Indiana

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

|     |  |  |
|-----|--|--|
| 1A  |  |  |
| 2A  |  |  |
| 3A  |  |  |
| 4A  |  |  |
| 5A  |  |  |
| 6A  |  |  |
| 7A  |  |  |
| 8A  |  |  |
| 9A  |  |  |
| 10A |  |  |
| 11A |  |  |
| 12A |  |  |
| 13A |  |  |
| 14A |  |  |
| 15A |  |  |
| 16A |  |  |
| 17A |  |  |
| 18A |  |  |
| 19A |  |  |
| 20A |  |  |

|     |  |  |
|-----|--|--|
| 1B  |  |  |
| 2B  |  |  |
| 3B  |  |  |
| 4B  |  |  |
| 5B  |  |  |
| 6B  |  |  |
| 7B  |  |  |
| 8B  |  |  |
| 9B  |  |  |
| 10B |  |  |
| 11B |  |  |
| 12B |  |  |
| 13B |  |  |
| 14B |  |  |
| 15B |  |  |
| 16B |  |  |
| 17B |  |  |
| 18B |  |  |
| 19B |  |  |
| 20B |  |  |

List source(s). (Do not include federal net operating loss in Column B. See instructions on page 18.)

21. Subtotal: add lines 1 through 20. Enter result here and on line 22 on 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

See instructions on page 18.

**Note:** Nonresident military personnel see special instructions on page 18 and complete **BOX 21C**

\$

For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example: \$3,100 ÷ \$8,000 = .3875, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on line 9 on the front page of Form IT-40PNR

**BOX 21D**

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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, please indicate so by placing it in a bracket. Example: ( 1.00 )

**Line-by-line instructions  
continue on page 18.**

**Column A**  
Income from Federal Return

**Column B**  
Income Taxed by Indiana

22. Enter amounts from line 21 on the previous page .....
23. Tax add-back: if entries are in column B, lines 7,12,13,14,15, and/or 16, see instructions on page 18 .....
24. Lump sum distribution taxed on federal Form 4972 .....

|     |  |  |
|-----|--|--|
| 22A |  |  |
| 23A |  |  |
| 24A |  |  |
| 25A |  |  |

|     |  |  |
|-----|--|--|
| 22B |  |  |
| 23B |  |  |
| 24B |  |  |
| 25B |  |  |

**Total Income or Loss -**

25. Add lines 22 through 24.....

### Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2007 federal income tax return, Form 1040, 1040A or 1040EZ.

**Line-by-line instructions  
continue on page 19.**

**Column A**  
Federal Adjustments

**Column B**  
Indiana Adjustments

26. Educator expenses.....
27. Certain business expenses of reservists, performing artists, etc.....
28. Health savings account deduction .....
29. Moving expenses (see instructions on page 19) .....
30. One-half of self-employment tax .....
31. Self-employed, SEP, SIMPLE, and qualified plans .....
32. Self-employed health insurance deduction .....
33. Penalty on early withdrawal of savings .....
34. Alimony paid .....
35. IRA deduction .....
36. Student loan interest deduction.....
37. Tuition and fees deduction .....
38. Domestic production activities deduction .....
39. Other (see instructions on page 20) .....

|     |  |  |
|-----|--|--|
| 26A |  |  |
| 27A |  |  |
| 28A |  |  |
| 29A |  |  |
| 30A |  |  |
| 31A |  |  |
| 32A |  |  |
| 33A |  |  |
| 34A |  |  |
| 35A |  |  |
| 36A |  |  |
| 37A |  |  |
| 38A |  |  |
| 39A |  |  |
| 40A |  |  |

|     |  |  |
|-----|--|--|
| 26B |  |  |
| 27B |  |  |
| 28B |  |  |
| 29B |  |  |
| 30B |  |  |
| 31B |  |  |
| 32B |  |  |
| 33B |  |  |
| 34B |  |  |
| 35B |  |  |
| 36B |  |  |
| 37B |  |  |
| 38B |  |  |
| 39B |  |  |
| 40B |  |  |

**Total Adjustments -**

40. Add lines 26 through 39 .....

### Section 3: Totals

**Column A**  
Federal Adjusted Gross Income

**Column B**  
Income Taxed by Indiana

- 41A. Subtract line 40A from line 25A .....

|     |  |  |
|-----|--|--|
| 41A |  |  |
|-----|--|--|

- 42B. Subtract line 40B from line 25B. Enter total here and on Form IT-40PNR, line 1 .....

|     |  |  |
|-----|--|--|
| 42B |  |  |
|-----|--|--|