## **Indiana Department of Revenue**



Indiana Income Tax Return For Full-Year Indiana Residents with No Dependents

Forms and Instruction Booklet

## Who Can File Indiana Form IT-40EZ?

If you: ✓ filed a federal Form 1040EZ,

- were a full-year Indiana Resident in 2001,
- have only Renter's Deduction and/or Unemployment Compensation Deduction,
- have only state and county tax withholding tax credits,

and

- ✓ are filing for 2001,
- ... then you can file an IT-40EZ!

If you don't meet <u>all</u> of the above requirements, you can't file this form. Also, you may be eligible for certain deductions (such as home owner's Indiana property tax deduction, military service deduction, interest on U.S. Government obligations, etc.) and credits (such as college credit, credit for taxes paid to other states, etc.) that cannot be claimed on this return. If you cannot file this form you'll need to file either Form IT-40 for full-year Indiana residents or Form IT-40PNR for part-year and full-year nonresidents of Indiana. See the "Need Tax Forms or Information Bulletins?" section below for different ways to get forms.

# Need Tax Forms or Information Bulletins?

#### Use Your Fax Machine

Indiana TaxFax: If you have access to a fax machine that has a telephone attached to it, call our fax-on-demand system at (317) 233-2329 from that telephone. The system allows you to receive state tax forms and information bulletins through the same fax machine on your call. It is available 24 hours a day, 7 days a week.

## Use Your Personal Computer

Visit our web site on the Internet and download forms that you need. Our address is: **www.in.gov/dor/** 

Or visit a district office or call the Forms Order Request Line at (317) 615-2581 and request the Package IN-X CD-ROM. (Note: Your operating system must be Windows 95 or a later version.)

#### Use Your Telephone

To obtain forms by phone, call (317) 615-2581, 24 hours a day, 7 days a week. When calling the forms order request line be prepared to have the following information ready to leave on the voice mail system: name of form or form number needed, number of copies needed, contact person's name, daytime phone number, and a complete mailing address (including city, state and zip code.) Hearing impaired taxpayers may call our Telephone Device for the Deaf (TDD) Number, (317) 232-4952 to receive assistance or request information about their tax refund.

## Use Your Local Library, Post Office or District Office

Tax forms may be available in your neighborhood at your local library or post office. They are also available at one of our district offices located in Bloomington, Clarksville, Columbus, Evansville, Fort Wayne, Kokomo, Lafayette, Merrillville, Muncie, South Bend and Terre Haute. These offices are open Monday - Friday between 8:15 a.m. and 4:30 p.m. Check local listings for location.

## **Need Help With Your Return?**

#### Use Local Assistance

Visit any of the district offices mentioned above or take advantage of the Volunteer Income Tax Assistance (VITA) program or the Tax Counseling for the Elderly (TCE) program. These programs provide free tax return preparation help to low income, elderly and taxpayers with special needs. Volunteers will help fill out federal and state forms for those who qualify. You can find the nearest VITA/TCE location by calling the Internal Revenue Service at 1-800-829-1040. If you need assistance with your income tax return be sure to bring your W-2s, 1099s, or WH-18s and, if going to a district office, a copy of your completed federal tax return.

#### Use the Automated Information Line

You may call the Automated Information Line from a touch-tone telephone to access 1) status of refunds; 2) prerecorded tax topics; and 3) tax liability balances. Call (317) 233-4018 and follow the instructions. This touch-tone phone service is available beginning at 8:00 a.m. on Mondays through 10:00 p.m. on Saturdays. If you have a rotary phone, call (317) 232-2240 from 8:15 a.m. to 4:30 p.m., Monday through Friday, and a Department representative will help you.

The prerecorded tax topics include information on Collection Procedures, Business Registration Requirements and How to Register a Business, Payment Plan Procedures, Estimated Tax/IT-2210 Penalty, Use Tax Information, County Tax, and 2001 Tax Highlights.

To receive information on the daily balance due of a tax liability you will need a copy of your tax notice because you will need to enter the tax identification number or social security number shown on the notice.

#### Call Us

To receive help with basic tax questions, call us at (317)232-2240 Monday - Friday between the hours of 8:15 a.m. to 4:30 p.m.

#### Internet

If you need help deciding which form to file, or to get information bulletins or policy directives on specific topics, visit our web site at:

www.in.gov/dor/

## Ready To File Your Return?

## Use the Electronic Filing Program

More than 1,349,000 Indiana taxpayers took advantage of the 2000 Electronic Filing Program to file their state and federal individual income tax returns electronically.



This program provides Indiana taxpayers the opportunity to file their federal and state tax returns electronically and receive their

Indiana refund in about half the time it takes to process paper...even less if you use **direct deposit**, which deposits your refund directly into your bank account. Even if there is an amount due on either return, Indiana taxpayers can still file electronically and feel comfortable knowing the returns were received by the IRS and the Indiana Department of Revenue.

Contact your tax preparer to see if they provide this service. Or, if you complete your own return, many preparers, banks, and credit unions throughout Indiana will transmit your return electronically for you.

## Where's Your Refund?

The Automated Information Line allows you to check on the status of your refund. *Important:* You will need a copy of your completed tax return because you will need to know the first social security number shown on your return and the exact amount of your refund in whole dollars.

When you call (317) 233-4018 you will receive the latest information available on the status of your refund. This touch-tone phone service is available beginning at 8 a.m. Monday through 10 p.m. Saturday. *Please wait approximately 12 weeks from the date you filed your return before calling to check on the status of your refund.* If you have a rotary phone, you may call (317) 232-2240 from 8:15 a.m. to 4:30 p.m., Monday through Friday, and a Department representative will help you.

A refund directly deposited to your bank account may be listed on you bank statement as a credit, deposit, etc. If you have received information from the Department that your refund has been issued, and you are not sure if it has been deposited in your bank account, call the ACH Section of your bank or financial institution for clarification.

#### Moving?

If you move to a new address after you file your tax return and do not have a forwarding address on file with the post office, the Department needs to know where to send your refund check and a tax booklet for next year. You can tell us your new address by calling the Department at (317) 232-2240, visiting a district office near you, writing to us at: Indiana Department of Revenue, IGCN Room N105, 100 N. Senate Ave., Indpls, IN 46204, or change it over the Internet at:

www.in.gov/dor/assistance/chg\_address.html

## **Unresolved Problems?**

## Use the Taxpayer Advocate

As prescribed by the Taxpayer Bill of Rights, the Department of Revenue has an appointed Taxpayer Advocate whose purpose is to facilitate the resolution of taxpayer complaints and problems. If you have a complex tax problem you have not been able to resolve through normal channels, or a tax assessment places an undue hardship on you, you may receive assistance from the Office of the Taxpayer Advocate. Submit supporting information and documents to: Indiana Department of Revenue, Office of the Taxpayer Advocate, P.O. Box 6155, Indianapolis, IN 46206-6155.

# Public Hearing Mark June 18, 2002 on your calendar now!

In accordance with the Indiana Taxpayer Bill of Rights, the Department will conduct an annual public hearing on Tuesday, June 18, 2002. Please come and share your ideas on how the Department of Revenue can better administer Indiana tax laws. The hearing will be held at 9:00 a.m. in Conference Room 4 of the Conference Center, Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana. If you can't attend, please submit your concerns in writing to: Indiana Department of Revenue, Commissioner's Office, 100 North Senate Avenue, Indianapolis, Indiana 46204.

Remember your Sales and Use Tax Obligations. See instructions on page 4.

11-40EZ ZUU1 "	ndiana Income Tax Return for Full-Year Idiana Resident Filers With No Dependents Due April 15, 2002
Your Social A Security Number  Initial  Initial  If fling a joint return, spouse's first name Initial	Socuse's Social Social Social Last name  F Last name
G H Present address (number and street or rural route)(If young to get a continuous cont	U have a P.O. box, see page 3)  School District  Number (see pg. 10)  State Zip Code + 4  Foreign Country (# applicable)
Indiana county information  Enter the 2-digit county code nur for the county where you lived and Taxpayer  County where County where You worked	hbers (found on page 6 in the instruction booklet) worked on January 1, 2001.  Spouse  County where you worked  Double worked you worked  Spouse  Spou

## Before You Begin

Important: • Complete your federal tax return first.

• Please use ink.

#### Name, Address and Social Security Number

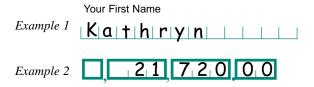
Please print your name and current address neatly in ink.

#### P.O. Box

Enter your box number instead of your street address **only** if your post office does not deliver mail to your home.

#### Filling in the Boxes

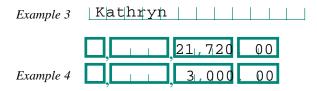
If you are handwriting letters and numbers in the boxes, please print your letters and numbers neatly. Make sure there is only one letter or number in each box.



If a line does not apply to you, leave it blank. **Do not** use dashes or other symbols to indicate that you have no entry for that line.

## **Using a Typewriter**

If you wish to use a typewriter to complete this form, you must make entries in the appropriate areas on the form but may type over the individual boxes in that area. Please note the total number of boxes in each field as our processing system will recognize that many characters for each field.



## Please round off your amounts to the nearest dollar.

To do this, drop amounts of less than 50¢.

• Example: \$432.49 rounds down to \$432.00.

Increase amounts of 50¢ or more to the next higher dollar.

Example: \$432.50 rounds up to \$433.00.

#### **Foreign Addresses**

The US Post Office requires the full foreign country name to appear in all addresses. Standard two-character abbreviations for provinces and territories should be entered in the "State" area on the tax return.

#### **Refund Check Address**

Your refund check will be issued in the name(s), address and social security number(s) shown on the front of your tax return. Correct and legible information is important. Any wrong information will cause problems and delay your refund.

## **School District Number**

Enter the 4-digit school district number for where the primary taxpayer lived on January 1, 2001. Primary taxpayer is the first name listed at the top of the tax return.

It is important that you enter the correct school district number. This information is used for statistical tracking purposes in order to determine possible school funding needs and changes.

The list of school district numbers can be found on pages 10 and 11. Note: If the primary taxpayer did not live in Indiana on January 1, 2001, enter the code number "9999". If the school district is not entered, the processing of your return will be delayed.

### **County Information**

Enter the 2-digit code numbers for the county(s) where you and your spouse, if married, lived and worked on January 1, 2001. You can find these code numbers on the chart on page 6.

See the instructions on page 8 for more information, including the definitions of the county where you live and work.

#### Attaching W-2s

Staple your W-2s, 1099s or WH-18s to the form in the space to the left of lines 1 through 15 on the front of form IT-40EZ. To help us process your form please make sure these attachments don't cover the county box information above line 1 or the boxes at the bottom of the form under line 15.

## **Line-By-Line Instructions**

Important: Complete Your Federal 1040EZ First.

#### Line 1

Enter your federal "adjusted gross income" from federal Form 1040EZ.

#### Line 2

Enter the amount from line 3 of the Indiana Deduction Worksheet from the back of Form IT-40EZ.

#### Line 3

Subtract any line 2 deduction(s) from the amount on line 1. If the answer is less than zero, leave the line blank.

#### Line 4

Exemptions: Enter \$1,000 if filing a single return and \$2,000 if filing a joint return. *Note*: You are always eligible to claim a full \$1,000 personal exemption on your Indiana IT-40EZ (even if your parents or someone else can also claim you on their return).

#### Line 6

Multiply the amount on line 5 by .034 (3.4%) and enter the result here.

#### Line 7

Complete the County Tax Worksheet on page 5. Add the amounts on the worksheet from Section 1, line 4 and Section 2, line 6 and enter the total here.

#### Line 8 - Use Tax Due on Out-of-State Purchases

If, while a resident of Indiana, you made purchases outside Indiana by mail order, through radio or television advertising, over the Internet or directly from an out-of-state company, those purchases may be subject to Indiana sales and use tax if sales tax was not paid at the time of purchase. This tax, called "use" tax, is figured at 5%.

When you make purchases from a company in Indiana, that company is responsible for collecting the Indiana sales tax from you. When you make purchases from an out-of-state company, YOU are responsible for making sure the use tax is paid. Either the out-of-state company collects the tax from you or you must pay the tax directly to the State of Indiana.

**Note:** Do not include the following items on the worksheet: automobiles, watercraft, aircraft and trailers. A credit for taxes previously paid is not allowed for these items required to be titled, registered or licensed in Indiana. For more information regarding use tax call (317) 233-4015.

To figure your tax you should complete the worksheet below. If you did pay sales tax to the state where the item was originally purchased you are allowed a credit against your Indiana use tax for an amount up to 5% (.05).

#### Line 10

Add the Indiana state income tax withholding amounts, which are usually found in box 17 of your W-2 forms, and enter the total in box 10a on this line. Next, add the Indiana county income tax withholding amounts, which are usually found in box 19 of your W-2 forms, and enter this total in box 10b on this line. Add the amounts in both boxes and enter the total on line 10.

#### Line 11

If line 10 is larger than line 9 you have an overpayment. Subtract line 9 from line 10 and enter the total here.



## Line 12 - Contribution To Indiana Nongame And Endangered Wildlife Fund

The Nongame and Endangered Wildlife Fund gives you an opportunity to contribute to the conservation of wildlife that is endangered or not hunted, such as bald eagles, river otters, spotted turtles and songbirds. If you wish to contribute any part of your overpayment from Form IT-40EZ, line 11, just enter the amount of your donation on line 12. Your donation must be at least \$1.00.

If you do not have a refund, but want to support the Nongame and Endangered Wildlife Program, *do not change your tax return.* You can make a contribution to the Nongame and Wildlife Fund by completing the coupon on the back of this booklet.

You can learn more about Indiana's Nongame and Endangered Wildlife Program at www.wildlife.in.gov/

#### Line 13

Subtract any line 12 donation from the overpayment on line 11. This is your refund.

			_	
continued	on	page	7	B

Sales/Use Tax Worksheet  List all purchases made during 2001 from out-of-state companies.						
Description of personal property purchased from out-of state	Date of Purchase(s)		Purchase Price of Property(s)			
Magazine subscriptions:						
Mail order purchases:						
Internet purchases:						
Other purchases:						
Total purchase price of property subject to the sales/use tax		1				
2. Sales/use tax: Multiply line 1 by .05 (5%)		2				
3. Sales tax previously paid on the above items (up to 5% per item)		3				
4. Total amount due: Subtract line 3 from line 2. Carry to Form IT-40EZ, line 8. is negative, enter zero and put no entry on line 8 of the IT-40EZ	If the amount	4				

## IT-40EZ 2001

State Form 48438 (R / 8-01)

## **Indiana Income Tax Return for Full-Year Indiana Resident Filers With No Dependents**

	,,	Due April 15, 2002
Your Socia		Spouse's Social Security Number
Your first name		Initial Last name
	-	E F
If filing a joint	return,	spouse's first name Initial Last name
G	,	н
Present addres	ss (nu	nber and street or rural route)(If you have a P.O. box, see page 3)  School District
J		Number (see pg. 10)
City		State Zip Code + 4 Foreign Country (if applicable)
K	Ent	L   M   O   O   O   O   O   O   O   O   O
Indiana		the county where you lived and worked on January 1, 2001.  Please round all entries to
county information		Taxpayer Spouse nearest dollar (see instruc-
	Cou	nty where County where
	you	lived you worked you lived you worked
Federal		Note: Read the instructions before completing this form.
AGI	1	Enter your federal "adjusted gross income" from federal Form 1040EZ
Indiana	2	Deductions: Enter the amount from line 3 of the Indiana Deduction
deductions		Worksheet on the back of this form
Indiana	3	Subtract line 2 from line 1 and enter total. If less than zero, leave blank
indiana exemptions	<b>4</b>	Enter \$1,000 if filing a single return <b>OR</b> \$2,000 if filing a joint return
	5	Indiana taxable income: subtract line 4 from line 3 and enter total. If less than zero, leave blank
	6	State adjusted gross income tax: multiply line 5 by 3.4% (.034) and enter total
	7	County income tax: enter any amount(s) figured on the County Tax Worksheet, Section 1 line 4 plus, if applicable, Section 2 line 6
Indiana	8	Use tax due on out-of-state purchases (see instructions on page 4)
taxes due	9	Total tax: Add lines 6, 7 and 8 and enter total
	10	From W-2's: all Indiana State Tax withheld 10a
Indiana		all Indiana County Tax withheld 10b
credits		Total Credits: Add lines 10a plus 10b and enter total here
Indiana Refund	11	If line 10 is larger than line 9, subtract line 9 from line 10. This is an overpayment. (If line 9 is larger than line 10, skip to line 15.)
	12	Amount from line 11 to be <b>donated</b> to the Indiana Nongame and Endangered Wildlife Fund
Direct deposit	13	Subtract line 12 from line 11. This is your refund
(See page 7)		14a Routing Number If you want to
	5	Direct b Account Number DIRECT DEPOSIT your refund, you
ck or nere		Type of Account Checking Savings must complete lines
der F	15	14a, b, & C.
ey or		If line 9 is larger than line 10, subtract line 10 from line 9. This is the amount you owe. See page 7 for details on how to make your payment, including credit card
Paperclip check or money order here	Т	options. No payment is due if you owe less than \$1.00 AMOUNT YOU OWE
		Note: Check box if paying by credit card.
AA		BB DD You <u>must</u> sign the back of the return [S

Attach W-2 Forms between Lines 1 and 15

Indiana Deduction		Renter's Deduction		_				
Worksheet	U	Number of months rented during 2001		ш				
	V	Amount of rent paid \$						
Instructions begin on	W	Address where rented (if different from front page)						
page 7								
	X	Enter Landlord's Name and Address						
							round all e	entries to ee instruc-
							n page 3)	ee mstruc-
		Attach additional location and landlord information if renting at m	ore	e than on	e location.	-	Dollars	Cents
	1	Enter the <b>lesser</b> of the amount of rent paid for 2001 <b>OR</b> \$	:21	000	1			
	•	·					7	╗
Total Indiana	2	Enter the amount from line 7 of the unemployment compe	ens	sation wo	orksheet 2	Н	,	╝
Deductions	3	Total deductions: Add lines 1 and 2. Carry this total to pa	age	e 1, line	23	Ш	لللال,	
A 1 1242 11				[	16 a.a., Sa 25 2 da a 1 P.		to a of the	IT 4057
Additional I			Г		If any individual list died during 2001,			
		nber of motor vehicles you and your spouse own or lease.	L		Taxpayer's date of death	m   m		001
∠ • Are all th	ese	vehicles registered with the Indiana Bureau of			Spouse's date		200	204
Motor Ve	hicle	es? Yes 🔲 No 🔲 If No, attach an explanation.			of death	m m d	d   20	001
Authorization								
		erjury, I have examined this return and all attachments and t understand that if this is a joint return, any refund will be mad						
due under this	retu	ırn. Also, my request for direct deposit of my refund includes	s n	ny autho	rization to the Inc	liana Dep	artment of	f Revenue
to furnish my f		cial institution with my routing number, account number, acc	ou	nt type, a	and social securi	y numbe	r to insure	my refund
		e Department to discuss my return with my tax prepare	r.	Yes 🗌	No 🔲			
Your Signatu	ıro	Date	Υ	our Day	time Telephon	Numbe	r	
	ii e	Date				1		
		11	S	Spouse's	s Daytime Telep	hone Nu	mber	
Spouse's Sig	ınatı	ure Date						
		J J <b>E-ma</b> i	il a	ddress	to reach you			
Paid Prep	are	r's Information:						
Preparer's N	ame	and Address		Pro	parer's:			
Name					Federal I.D. Numb	er, 🔲 PTII	N <b>OR</b>	
					Social Security Nu			
M M Address								
NN					Preparer's Dayt	me Teleph	one Numbe	er
City					R R			
00				Prena	arer's Signature			Date
State	_	Zip Code + 4		A	5. 2 9.g.iataio		•	
PP	Q	U		المتتتا				

Keep a copy of your completed return and attachments for your records.

Please mail to: Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.

## **County Tax Worksheet for IT-40EZ filers**

See instructions on page 8

**Important:** If the county(s) where you and/or your spouse lived and worked on January 1, 2001, is listed on the chart on page 6 with a **rate** by its name, complete this worksheet. If the county where you both lived <u>and</u> worked has **NA** by its name, don't complete this worksheet. You won't owe a county tax. See the instructions on page 8 for more information.

<u>s</u>	<u>ection 1</u> : Complete if, on January 1, 2001, you and/or y had adopted a county income tax (it has a rat			
	<b>Tour</b> county of <b>residence</b> as of January 1, 2001. Inter 2-digit* county code number.		use's county of residen  1. Enter 2-digit* county c	
	*See the County Tax Chart on the back of this wo	orkshe	et to find your 2-digit count	y code number.
1.	Note: If both you and your spouse lived in the same county on January 1, figure your tax by entering the line 5 amount		Column A - Yours	Column B - Spouse's
	from Form IT-40EZ on line 1A only (you won't have to complete Column B)	1A		1B
2.	Enter the <b>resident rate</b> from the county tax chart on page 6 for the county code number shown above	2A	•	2B •
3.	Multiply the income on line 1A/B by the rate on line 2A/B	3A		3B
4.	Add lines 3A and 3B. Enter here and on Form IT-40EZ, line 7		<b>&gt;</b>	4
Y	ection 2: Complete if, on January 1, 2001, you and/or y adopted a county income tax, but you and/or adopted a county income tax. Note: If you d not owe a county tax.  Our county of principal employment as of anuary 1, 2001. Enter 2-digit* county code	you idn't Spo Jane	r spouse worked in an live or work in a county ouse's county of principal ary 1, 2001. Enter 2-dig	Indiana county that had y that has a tax, you will all employment as of
n	umber.  *See the County Tax Chart on page 6 to		ber. our 2-digit county code nur	mber.
1.	Enter your wage, salaries, tips and/or commission income from your principal employment for the year. This income will be		Column A - Yours	Column B - Spouse's
	included on Form IT-40EZ, line 1. See instructions on page 8	[1A]		1B
2.	Exemption	2A	1,000	2B <b>1,000</b>
3. 4.	•			· · · · · · · · · · · · · · · · · · ·
	Line 1 minus line 2  Enter the <b>nonresident rate</b> from the county tax rate chart on	3A		3B
	Enter the <b>nonresident rate</b> from the county tax rate chart on page 6 for the county number shown under the Section 2 heading above	3A	•	3B • •
5.	Enter the <b>nonresident rate</b> from the county tax rate chart on page 6 for the county number shown under the Section 2		•	

## 2001 Indiana County Income Tax Rates and County Codes

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

County	County	Resident	Nonresident
Code #	Name	Rate	Rate
01	Adams	.009*	.0045*
02	Allen	.01	.0055
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	.0123	.005
14	Daviess	.01	.003
15	Daviess	.006	.0025
16	Decatur	.0125	.0015
17	DeCalui	.0125 .0125	.005
18	Dekaib	.0125	.005
19			
20	Dubois Elkhart	.01	.0055
_		.0125	.005
21	Fayette	.01	.0025
22	Floyd	.003	.003
23	Fountain	.01	.0025
24	Franklin	.0125	.005
25	Fulton	.01175	.00425
26	Gibson	.005	.005
27	Grant	.01	.0025
28	Greene	.01	.0025
29	Hamilton	.01	.0025
30	Hancock	.0115	.004
31	Harrison	.01	.005
32	Hendricks	.0125	.005
33	Henry	.01	.0025
34	Howard	.009	.00375
35	Huntington	.0125*	.005*
36	Jackson	.0135	.005
37	Jasper	.01	.0025
38	Jay	.0125	.005
39	Jefferson	NA	NA
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	.0025	.0025
43	Kosciusko	.01*	.00475*
44	LaGrange	.0125	.005
45	Lake	NA	NA
46	LaPorte	.0095	.007
47	Lawrence	.01	.0025
48	Madison	.01*	.0025*
49	Marion	.007	.00175
50	Marshall	.01	.0025
51	Martin	.01	.004

County	County	Resident	Nonresident
Code #	<u>Name</u>	Rate	Rate
52	Miami	.0085	.004
53	Monroe	.01	.0025
54	Montgomery	.01	.0025
55	Morgan	.01	.0025
56	Newton	.01	.0025
57	Noble	.01125*	.00375*
58	Ohio	.01	.0025
59	Orange	.0125	.005
60	Owen	.0125	.005
61	Parke	.0125	.005
62	Perry	.01	.00625
63	Pike	.004	.004
64	Porter	NA	NA
65	Posey	NA	NA
66	Pulaski	.0155	.005
67	Putnam	.0125	.005
68	Randolph	.0125	.005
69	Ripley	.0125	.005
70	Rush	.0125	.005
71	St. Joseph	.0075*	.003375*
72	Scott	.01	.0025
73	Shelby	.0125	.005
74	Spencer	.006*	.00525*
75	Starke	.00875*	.00625*
76	Steuben	.01125*	.00375*
77	Sullivan	NA	NA
78	Switzerland	.01*	.0025*
79	Tippecanoe	.01	.0055
80	Tipton	.0125	.005
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	.005*	.005*
88	Washington	.0125	.005
89	Wayne	.0125	.005
90	Wells	.0125	.005
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				

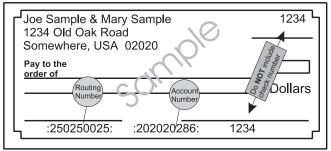
## Line-by-Line Instructions cont'd ...

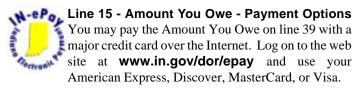
#### **Line 14 - Direct Deposit**

If you want your refund directed into your bank account, complete lines 14a, 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.

Note: The routing and account numbers may appear in different places on your checks.





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 Department is looking into other alternative ways to pay taxes. Various options are being reviewed while going to print, including paying by phone. Call 1-866-729-4682 toll free to find out about credit card phone options, or contact the Department at (317)232-2240, or any of the District Offices listed on page 38, for further information about credit card phone options.

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

**Note:** You may owe penalty and interest if you file past the April 15, 2002 due date. Also, if you owe more than \$400, a penalty for the underpayment of estimated tax may be due. We will bill you if any of these penalties or interest are due. You also have the option to file the Form IT-40 and pay any penalties and interest due with that filing. See the "Need Tax Forms ...?" section on page 1 for options on how to get this form.

## Indiana Deduction Worksheet Instructions Located on Back of Form IT-40EZ

#### Line 1 - Renter's Deduction

You may be able to take the renter's deduction if: a) you paid rent on your principal place of residence, **and** b) the place you rented was subject to Indiana property tax.

Your "principal place of residence" is the place where you have your true, fixed, permanent home and where you intend to return after being absent.

- If you rented a mobile home or paid rent on a lot for your mobile home, you may claim the renter's deduction if the above requirements are met.
- Rent paid for summer or vacation homes is *not* deductible.

You cannot claim the renter's deduction if the rental property was exempt from Indiana property tax. Examples of this type of property are:

- a) government owned housing, including Section 8 housing;
- b) property owned by a nonprofit organization;
- c) student housing;
- d) property owned by a cooperative association; or
- e) property located outside of Indiana.

The renter's deduction is the actual amount of rent paid or \$2,000, whichever is *less*. You must complete all the information on the worksheet. If you moved during the year or had more than one landlord, you must list the same information for each place that you rented. Attach additional sheets if necessary.

**Important:** You must maintain copies of your rental receipts, landlord identifying information, and lease agreements as the Department can require you to provide this information.

## Line 2 - Nontaxable Portion of Unemployment Compensation

If you reported unemployment compensation on your federal income tax return, Form 1040EZ, then this amount is also included on line 1 of Form IT-40EZ. Indiana may tax a different amount of income than is taxed on your federal return. Complete the worksheet on page 8 to determine the amount of your deduction.

## **County Tax Worksheet Instructions**

If, on January 1, 2001, you and/or your spouse lived or worked in an Indiana county that had a county tax, then you must complete this worksheet. The counties that have a tax are listed on page 6 with their tax rates. *Note: If the county on the chart has the initials "NA" in the rate columns, this means it doesn't have a county tax.* Its name is listed there so you can find the 2-digit code number for your county for the top of the IT-40EZ. Also, code number "**00**" is to be used by Indiana residents who worked out-of-state unless they live in the states listed on the bottom of the chart on page 6.

#### **County of Residence**

Your county of residence is the county where you maintained your home on January 1, 2001. If you had more than one home in Indiana on this date, then your county of residence as of January 1, 2001 was:

- a) where you were registered to vote. If this did not apply, then your county of residence was:
- b) where your personal automobile was registered. If this did not apply, then your county of residence was:
- where you spent the majority of your time in Indiana during 2001.

If you moved to another Indiana county after January 1, 2001, your county of residence for tax purposes will not change until next year.

- If, on January 1, 2001, you lived in a county that has a tax, then you will owe county tax on all of your Indiana adjusted gross income.
- If, on January 1, 2001, you lived in a county that has no tax, then county tax will be figured on your income from your principal employment if the county where you worked on January 1, 2001 has a tax.

## Special Note to Married Taxpayers Filing a Joint Return

- If you lived in different counties on January 1, 2001, both of you need to figure your county tax separately on Section 1.
- If both of you lived in a county on January 1, 2001 that had no tax but worked in a county that did have a tax, you must figure your tax separately on Section 2.

## Section 1 Instructions Line 1

- If you are filing a single return, enter on line 1A the amount from Form IT-40EZ, line 5.
- If you are filing a joint return and you *both* lived in the same county that has a tax on January 1, 2001, enter on line 1A the amount from Form IT-40EZ, line 5. Leave Column B blank.
- If you are filing a joint return and you lived in different counties on January 1, 2001, then enter your share of the income on line 5 of the IT-40EZ. See how to do this in Example 1.

Example 1: On January 1, 2001, Jim and Rita lived in different counties. Their share of the income on line 5 of their IT-40EZ is figured in the following way:

			IT-40EZ
Breakdown	Jim's	Rita's	Line 5 Total
wages	\$23,000	\$21,000	\$44,000
interest	+ 40	+ 40	+ 80
renter's deduction	- 750	- 750	- 1,500
exemption	<u>- 1,000</u>	<u>- 1,000</u>	<u>- 2,000</u>
totals	\$21,290	\$19,290	\$40,580*

Jim will enter \$21,290 on line 1A and Rita will enter \$19,290 on line 1B. (\* This is their IT-40EZ line 5 amount.)

#### **County Where You Worked**

Your county of principal employment is the county where your main place of business was located or where your main work activity was performed on January 1, 2001. If you began working in another county after January 1, 2001, the county where you worked for tax purposes *will not change until next year*. If you had more than one job on January 1, 2001 your principal place of employment is the job where you worked the most hours and earned the most income.

Example 2 - Jessie worked in Marion County on January 1, 2001. She quit that job and began a new one in Johnson County on February 10, 2001. She will enter the Marion County 2-digit code (49) as the county where she worked for 2001 even though she changed jobs during the year.

#### **Principal Employment Income**

You must figure your principal employment income if, on January 1, 2001, you *lived* in a county that *didn't* have a tax but *worked* in a county that *did* have a tax. You will be filling out Section 2 instead of Section 1. Your principal employment income is income you earned from your main work activity (job) for the entire year.

Example 3 - Jessie earned \$1,000 at her Marion County job from January 1 through February 2, 2001. She earned \$14,000 at her Johnson County job she began on February 10 and worked through year's end. Her principal employment income for the year subject to Marion county tax is \$15,000.

0

## **Unemployment Compensation Worksheet**

**Note:** If you were married but filing separately, and you lived with your spouse at any time during 2001, enter -0- on line 3 of the worksheet. However, if you were married but filing separately, and lived apart from your spouse the entire year, enter \$12,000 on line 3.

You'll need your federal Form 1040EZ to complete lines 1 and 2 below.		
1. Enter the unemployment compensation from your federal Form 1040EZ, line 3	1_	
2. Enter the amount from your federal Form 1040EZ, line 4	2	
3. Enter \$12,000 if single, or \$18,000 if married filing a joint return	3_	
4. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5. Enter one-half (1/2) of the amount on Line 4	5	
6. Taxable unemployment compensation for Indiana purposes: enter the amount from either		
line 1 or line 5, whichever is smaller	6	
7. Subtract line 6 from line 1. Carry this amount to the back of Form IT-40EZ. Enter it on		
line 2 of the Indiana Deduction Worksheet	7	

Example 4 - Steve earned \$15,000 from his full-time job. He also earned \$2,000 from a part-time job. If you work a part-time job and a full-time job at the same time, only the income earned from the job where you worked the most hours and made the most income will be principal employment income subject to tax. Steve's principal employment income that is subject to tax is \$15,000.

## **Additional Information**

#### **Deceased Individual Information**

If the taxpayer and/or spouse died during 2001, and this return is being filed with their name on it, make sure to enter the month and day of death in the appropriate box located on the back of the IT-40EZ. For example, a date of death of January 9, 2001, would be entered as 01/09. **Note:** If the taxpayer and/or spouse died before or after 2001, do not enter their date of death in this box.

## **Motor Vehicle Information**

Indiana law requires you to give certain information about all motor vehicles you owned or leased on December 31, 2001, when you file your income tax return. For purposes of this section a motor vehicle is a car, van, motorcycle or truck having a declared gross weight of 11,000 pounds or less. These vehicles are subject to the motor vehicle excise tax. Also, motor vehicles leased for more than thirty (30) days should be included in this section. A leased motor vehicle should be registered in the state where you reside. Not completing this section could cause a delay in processing your return.

## **Authorization Section**

If someone other than you completed this tax return, you can give the Department permission to discuss your tax return with that person. Place a checkmark in the appropriate box on the back of the tax return. Also, you must enter that person's identification number in the boxes provided at the end of this section. Enter the person's social security number, federal identification number or preparer's tax identification number (PTIN) if completed by a professional preparer. If someone other than you completed this return, and you do not want the Department to discuss your return with that person, heck the "No" box.

Please mail your completed return to:

Indiana Department of Revenue

P.O. Box 40 Indianapolis, IN 46206-0040

#### **Signature Section**

If this is a joint return, both you and your spouse must sign and date the tax return. Also, give us your daytime telephone number so we can call you if we have any questions about your tax return.

If a paid preparer completed this tax return for you, he/she must complete the paid preparer's signature section. The paid preparer must provide the name and address of the firm that he/she represents. Also, the preparer must sign and date the back of the tax return and provide his/her identification number (in the area below your signature). We also ask for the daytime telephone number of the preparer if you authorize us to discuss your tax return with the preparer.

#### Signing the decedent's tax return

If a joint return is filed by the surviving spouse, the surviving spouse should sign his/her name and after the signature write: "Taxpayer and Surviving Spouse".

If filing a return for a deceased individual, an executor or administrator appointed for the deceased's estate must file and sign the return (even if this isn't the <u>final</u> return), indicating their relationship after their signature (e.g. administrator).

If an executor or administrator has not been appointed, the person filing the return should sign and give their relationship to the deceased (e.g. "John Doe, nephew").

## **Indiana School Districts**

The list below gives the school districts within each county in Indiana. If you are unable to determine your correct school district, you should contact your county auditor for assistance. Please enter your correct number in the appropriate space on the front of your Indiana return.

C	_	Daark		C===4		laana	_	
County	Number and Name	<b>Dearb</b> 1560	Sunman-Dearborn Comm.	<b>Grant</b> 2815	Eastbrook Community	<b>Jasper</b> 3785 Kankakee Valley		
District	Number and Name	1600	South Dearborn Comm.	2825	Madison-Grant United	3815	Kankakee Valley Rensselaer Central	
Adams	•	1620	Lawrenceburg Comm.	2855	Mississinewa Community	6630	West Central	
0015	Adams Central Comm.	1020	Lawrenceourg Comm.	2865	Marion Community	8535	TriCounty	
0025	North Adams Community	Decat	ur	5625	Oak Hill United	6555	Theounty	
0035	South Adams	1655	Decatur Co. Community	3023	Oak IIII Ointed	Jay		
0033	South Mains	1730	Greensburg Community	Greer	ne .	3945	Jay	
Allen		1730	Greensburg Community	2920	Bloomfield School District	3743	say	
0125	M.S.D. Southwest Allen Co.	DeKal	lb	2940	Eastern School District	Jeffers	son	
0225	Northwest Allen County	1805	DeKalb County Eastern	2950	Linton-Stockton	3995	Madison Consolidated	
0235	Fort Wayne Community		Community	2960	M.S.D. Shakamak	4000	Southwestern Jefferson	
0255	East Allen County	1820	Garrett-Keyser-Butler	2980	White River Valley School		Consolidated	
	, ,		Community		District			
Bartho	lomew	1835	DeKalb County Central			Jennir	ngs	
0365	Bartholomew Consolidated		United	Hamil	lton	4015	Jennings County	
0370	Flatrock-Hawcreek	7610	Hamilton Community	3005	Hamilton Southeastern		2 ,	
4215	Edinburgh Community		·	3025	Hamilton Heights	Johns	son	
		Delaw	are	3030	Westfield-Washington	4145	Clark-Pleasant Comm.	
Bentor	า	1875	Delaware Community	3055	Marion-Adams	4205	Center Grove Community	
0395	Benton Community	1885	Harrison-Washington	3060	Carmel-Clay	4215	Edinburgh Community	
5995	South Newton		Community	3070	Noblesville	4225	Franklin Community	
8535	TriCounty	1895	Liberty-Perry Community			4245	Greenwood Community	
		1900	Cowan Community	Hance	ock	4255	Nineveh-Hensley-Jackson	
Blackf	ord	1910	Mt. Pleasant Township	3115	Southern Hancock Co.		United	
0515	Blackford Community		Community		Community			
		1940	Daleville Community	3125	Greenfield Central Comm.	Knox		
Boone		1970	Muncie Community	3135	Mt. Vernon Community	4315	North Knox	
0615	Western Boone County			3145	Eastern Hancock County	4325	South Knox	
0630	Eagle-Union Community	Duboi	is		Community	4335	Vincennes Community	
0665	Lebanon Community	2040	Northeast Dubois County					
3055	Marion-Adams	2100	Southeast Dubois County	Harris	son	Kosci	usko	
		2110	Southwest Dubois County	3160	Lanesville Community	4345	Wawasee Community	
Brown		2120	Greater Jasper Consolidated	3180	North Harrison Comm.	4415	Warsaw Community	
0670	Brown County			3190	South Harrison Comm.	4445	Tippecanoe Valley	
		Elkha		1300	Crawford Co. Community	4455	Whitko Community	
Carroll		2155	Fairfield Commuity			2285	Wa-Nee Community	
0750	Carroll Consolidated	2260	Baugo Community	Hend		5495	Triton	
0755	Delphi Community	2270	Concord Community	3295	Northwest Hendricks			
1180	Rossville Consolidated	2275	Middlebury Community	3305	Brownsburg Community	LaGra		
8565	TwinLakes	2285	Wa-Nee Community	3315	Avon Community	4515	Prairie Heights Comm.	
		2305	Elkhart Community	3325	Danville Community	4525	Westview	
Cass		2315	Goshen Community	3330	Plainfield Community	4535	Lakeland	
0815	Southeastern	_		3335	Mill Creek Community			
0875	Logansport Community	Fayett				Lake		
0775	Pioneer Regional Sch.	2395	Fayette County	Henry		4580	Hanover Community	
2650	Caston			3405	Blue River Valley	4590	River Forest Community	
<b>.</b>		Floyd		3415	South Henry	4600	Merrillville	
Clark		2400	New Albany-Floyd	3435	Shenandoah School Corp.	4615	Lake Central	
0940	West Clark Community		County Consolidated	3445	New Castle Community	4645	Tri Creek	
1000	Clarksville Community		-1-	3455	Charles A. Beard Memorial	4650	Lake Ridge	
1010	Greater Clark County	Fount		6795	Union	4660	Crown Point Community	
CI		2435	Attica Consolidated	8305	Nettle Creek	4670	School City of East Chicago	
Clay	Class Community C. 1	2440	Covington Community	Dan -		4680	Lake Station Community	
1125	Clay Community Schools	2455	Southeast Fountain	Howa		4690	Gary Community	
2960	M.S.D. Shakamak		I!	3460	Taylor Community	4700	Griffith Public	
011.	_	Frank		3470	Northwestern	4710	Hammond City	
Clintor		2475	Franklin Co. Community	3480	Eastern Howard Comm.	4720	School Town of Highland	
1150	Clinton Central	6895	Batesville Community	3490	Western	4730	School City of Hobart	
1160	Clinton Prairie	7950	Union County	3500	Kokomo-Center Township	4740	School Town of Munster	
1170	Frankfort Community		_		Consolidated	4760	Whiting City	
1180	Rossville Consolidated	Fultor		11		1-0	4-	
C*	and .	2640	Union Township	Hunti		LaPor		
Crawfo		2645	Rochester Community	3625	Huntington Co. Comm.	4770	Cass Township	
1300	Crawford Co. Community	2650	Caston	11		4790	Dewey Township	
Devil-		4445	Tippecanoe Valley	Jacks		4805	New Prairie United	
Davies		5455	Culver Community	3640	Medora Community	4860	M.S.D. New Durham	
1315	Barr-Reeve Community	0	_	3675	Seymour Community	4880	Prairie Township	
1375	North Daviess County	Gibso		3695	Brownstown Central Comm.	4925	Michigan City Area	
1405	Washington Community	2725	East Gibson	3710	Crothersville Community	4940	South Central Community	
		2735	North Gibson			4945	LaPorte Community	
		2765	South Gibson			7150	John Glenn	

## **Indiana School Districts Contd...**

	Noble		Ripley	•	Vermil	llion
Name	6055	Central Noble Community	6865	South Ripley Community	8010	North Vermillion Comm.
	6060	East Noble	6895	Batesville Community	8020	South Vermillion Comm.
	6065	West Noble	6900	Jac-Cen-Del Community		
	4535	Lakeland	6910	Milan Community	Vigo	
ence Comm.	8625	Smith-Green	1560	Sunman-Dearborn Comm.	8030	Vigo County
ommunity						
	Ohio		Rush		Wabas	sh
	6080	Rising Sun-Ohio County	6995	Rush County	8045	Manchester Community
apel Comm.		Community	3455	Charles A. Beard Memorial	8050	M.S.D. Wabash County
ison Comm.					8060	Wabash City
Community	Orang		St. Jos	•		
Community	6145	Orleans Community	7150	John Glenn	Warre	
mmunity	6155	Paoli Community	7175	Penn-Harris-Madison	8115	M.S.D. of Warren County
rant United	6160	Springs Valley Comm.	7200	Mishawaka City	0395	Benton Community
			7205	South Bend Community	2440	Covington Community
	Owen		7215	Union-North United		
catur Township	6195	Spencer-Owen Comm.	4805	New Prairie United	Warrio	
wnship Comm.	6750	Cloverdale Community	_		8130	Warrick County
vrence Township			Scott			
ry Township	Parke		7230	Scott Co. District No. 1	Washi	
e Township	6260	Southwest Parke Comm.	7255	Scott Co. District No. 2	8205	Salem Community
rren Township	6300	Rockville Community			8215	East Washington
shington	6310	Turkey Run Community	Shelby		8220	West Washington
	1125	Clay Community Schools	7285	Shelby Eastern		
yne Township	_		7350	Northwestern Consolidated	Wayne	
ve .	Perry		7360	Southwestern Consolidated	8305	Nettle Creek
s Public	6325	Perry Central Community	7365	Shelbyville Central	8355	Western Wayne
City	6340	Cannelton City	1655	Decatur Co. Community	8360	Centerville-Abington
	6350	Tell City-Troy Township	_			Community
			Spend		8375	Northeastern Wayne
nmunity	Pike		7385	North Spencer County	8385	Richmond Community
munity	6445	Pike County	7445	South Spencer County		
blic	_				Wells	
Community	Porter		Starke		8425	Southern Wells Comm.
	6460	M.S.D. Boone Township	7495	Oregon-Davis	8435	Northern Wells Comm.
	6470	Duneland	7515	North Judson-San Pierre	8445	M.S.D. Bluffton-Harrison
h United	6510	East Porter County	7525	Knox Community		
	6520	Porter Township	5455	Culver Community	White	
_	6530	Union Township			8515	North White
nmunity	6550	Portage Township	Steub		8525	Frontier
Community	6560	Valparaiso Community	7605	Fremont Community	8535	Tri County
	4925	Michigan City Area	7610	Hamilton Community	8565	Twin Lakes
	_		7615	M.S.D. Steuben County	0775	Pioneer Regional Sch.
ıh	Posey		1835	DeKalb County Central	140 141	
ni Consolidated	6590	M.S.D. Mount Vernon	4515	United	Whitle	
nited	6600	M.S.D. North Posey Co.	4515	Prairie Heights Comm.	8625	Smith-Green
nunity	6610	New Harmony Town and	o		8665	Whitley Co. Consolidated
		Township	Sulliva		4455	Whitko Community
701			7645	Northeast		
ean Blossom	Pulask		7715	Southwest		
'	6620	Eastern Pulaski Comm.				
. Community	6630	West Central	Switze			
	5455	Culver Community	7775	Switzerland County		
~	7515	North Judson-San Pierre	-			
gomery Comm.	Б.	_	Tipped			
gomery Comm.	Putnar		7855	Lafayette		
rille Comm.	6705	South Putnam Community	7865	Tippecanoe		
	6715	North Putnam Community	7875	West Lafayette Comm.		
	6750	Cloverdale Community	0395	Benton Community		
egg	6755	Greencastle Community				
Consolidated	<b>.</b> .	II.	Tipton			
rtinsville	Rando	•	7935	Northern Community		
e Consolidated	6795	Union		Schools		
ensley-Jackson	6805	Randolph Southern	7945	Tipton Community		
	6820	Monroe Central				
	6825	Randolph Central	Union			
	6835	Randolph Eastern	7950	Union County		
				ale con a le		
IOII				_		
ton ton		0633	0033 Kandolph Lastern	•	Vanderburgh	Vanderburgh

## Indiana Department of Revenue 100 North Senate Avenue Indianapolis, IN 46204-2253

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This booklet contains:

2001 IT-40EZ

- Form IT-40EZ and Instructions
- County Tax Worksheet

## Contributions to the Indiana Nongame and Endangered Wildlife Fund

Donations to the Nongame and Endangered Wildlife Fund assist the Department of Natural Resources in managing and protecting over 550 species of Indiana wildlife. Your contributions to the Fund have brought back bald eagles and peregrine falcons to our skies and river otters to our waters.

These reintroduction programs and the many other projects implemented by the Nongame and Endangered Wildlife Program are funded almost exclusively by donations to the Indiana State income tax checkoff.

If you would like to make a donation to the Fund, you may donate all or a portion of your tax refund on Line 12 of the IT-40EZ. You can also complete the form below and mail it and your check or money order made payable to the Fund to: Department of Natural Resources, Division of Fish and Wildlife, W-273 Indiana Government Center South, 402 West Washington, Indianapolis, IN 46204.

You can learn more about Indiana's Nongame and Endangered Wildlife Program at: www.wildlife.in.gov/

I (We) wish to donate \$ Wildlife Fund.	to the Inc	liana Nongame and Endangered	
Name(s)			
Address			
City	State	Zip Code	