

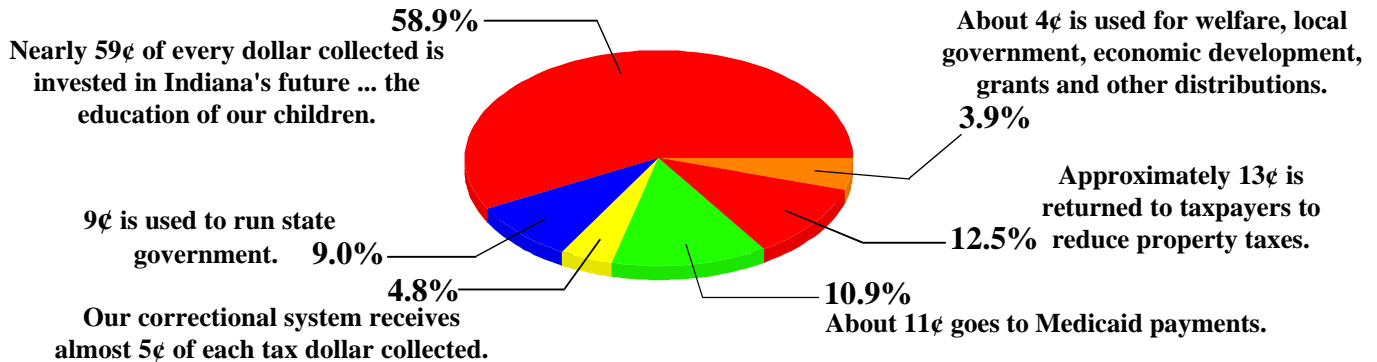


1995 IT-40 Indiana Resident Individual Income Tax Booklet

(Original Artwork Not Available in this Format)

Your Indiana Tax Dollar

Where does it go?



The Indiana Department of Revenue wants you to understand where your tax dollars go after we collect them. As the pie chart above indicates, approximately 90 percent of the funds collected go to education, corrections, Medicaid or are returned to local units of government. Only a small percentage is earmarked to run state government.

*Fiscal Year 1994-95
Source: State Budget Agency*

TAKE AN "after-the-holidays" HOLIDAY.

Ready to relax with an affordable winter getaway? Then call today for your free Indiana cold weather coupon book. Warm up to Indiana's special package deals — filled with super savings on lodging. Deep discounts on shopping. And big bargains on dining out. A relaxing winter weekend is the perfect way to wind down after the holidays. And to brace yourself for April 15.

Call 1-800-6-VISIT-IN
(1-800-684-7484)



You could use a little Indiana.

ABOUT THE COVER:

The cover of this booklet is a collaborative effort between the Indiana Department of Revenue, McCaffrey and McCall, and the Zionsville firm of Cabello Bodkin Marketing Design, Inc.

Designed and illustrated by Edward Cabello, a version of this cover illustration was utilized by the Indiana Department of Tourism for its 1995 Lt. Governor's Conference on Tourism, as well as in other tourism related projects.

A veteran of the advertising industry for more than fifteen years, Edward Cabello is one of hundreds of graphic designers who live and work in Indiana and contribute to their communities through the visual arts. Cabello Bodkin has donated extensive research, design, and illustration time in the development of this cover.

WHERE TO GET HELP

Taxpayer Assistance is available by visiting or telephoning any of the following offices. These offices are open Monday through Friday between 8:15 a.m. and 4:30 p.m. If you visit, be sure to bring along your state copy of Forms W-2, 1099s, or WH-18 and your completed federal tax return.

Indianapolis (Main Office)
Indiana Government Center North Room N105
100 N. Senate Ave.
Indianapolis, IN 46204
Telephone: (317) 232-2240
Telephone Device for the Deaf: (317) 232-4952

Bloomington District Office
223 S. Pete Ellis Drive Ste. 20
Bloomington, IN 46204
Telephone: (812) 339-1119

Kokomo District Office
117 East Superior Street
Kokomo, IN 46901
Telephone: (317) 457-0525

Clarksville District Office
1446 Horn Street
Clarksville, IN 47129
Telephone: (812) 282-7729

Lafayette District Office
100 Executive Drive Ste. B
Lafayette, IN 47905
Telephone: (317) 448-6626

Columbus District Office
430 Second Street Ste. A
Columbus, IN 47201
Telephone: (812) 376-3049

Merrillville District Office
8368 Louisiana Ave., Ste. A
Merrillville, IN 46410
Telephone: (219) 769-4267

Evansville District Office
500 S. Green River Road
Suite 201, Goodwill Building
Evansville, IN 47715
Telephone: (812) 479-9261

Muncie District Office
3414 W. Fox Ridge Lane
Muncie, IN 47304
Telephone: (317) 289-6196

Fort Wayne District Office
5800 Fairfield Avenue Ste. 200
Fort Wayne, IN 46807
Telephone: (219) 456-3476

South Bend District Office
1025 Widener Lane, Ste. B
South Bend, IN 46224
Telephone: (219) 291-8270

Terre Haute District Office
30 N. 8th Street 3rd Floor
Terre Haute, IN 47807
Telephone: (812) 235-6046

ELECTRONIC FILING PROGRAM

The Electronic Filing Program was a success for the 1995 filing season. Over 105,000 Indiana taxpayers filed their 1994 Indiana individual income tax returns electronically (an increase of 184% from the previous year).

This year, Indiana taxpayers still have the opportunity to file their federal and state tax returns electronically and receive their Indiana refund in as few as 18 days. Even if there is an amount due on either return, rather than a refund, Indiana taxpayers can still file

electronically and feel comfortable knowing that 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 returns, you can still have them transmitted electronically by many preparers, banks, and credit unions throughout Indiana.

WHERE TO GET FORMS

Tax forms are available **IN YOUR NEIGHBORHOOD** at your local library, post office, or bank; or **IN DISTRICT OFFICES** at all locations previously listed. To obtain forms **BY PHONE OR MAIL**, call (317) 486-5103 or write to the Indiana Department of Revenue, Forms Order Request, 100 N. Senate Ave., Indianapolis, IN 46204-2253.

When calling the forms order request line have the following information ready: name 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). The forms order request line is available 24 hours a day, 7 days a week.

INDIANA TAXFAX: If you have access to a fax machine, you may call our new fax-on-demand System at (317)233-2FAX (2329). The system allows you to call from the telephone portion of your fax machine and receive tax forms and information bulletins through the same fax machine. It is available 24 hours a day, 7 days a week. All available forms and their retrieval codes are listed in a catalog which may also be ordered through the system.

For our hearing impaired taxpayers, you may call our Telephone Device for the Deaf (TDD) Number, (317) 232-4952 to receive assistance or request information about your tax refund.

For those Hoosier taxpayers who are sight impaired, the Department has large print IT-40 booklets and audiocassette tapes available. The large print booklet or audio tape should allow you to complete your own tax return. If you would like a large print IT-40 booklet or an audio tape you may call (317)232-2348 or write to Indiana Department of Revenue, Post Office Box 2305, Indianapolis, Indiana 46206-2305.

PUBLIC HEARING

In accordance with the Indiana Taxpayer Bill of Rights, the Department will conduct an annual public hearing on Saturday, June 22, 1996, to accept proposals from Hoosier taxpayers on how to better administer Indiana laws. The hearing will be held at 10:00 a.m. in Rooms 1 and 2 of the Conference Center, Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204.

You may also submit your concerns in writing to:
Indiana Department of Revenue
Commissioner's Office
100 North Senate Avenue
Indianapolis, Indiana 46204

VOLUNTEER TAX ASSISTANCE PROGRAM (VITA)

The VITA program provides free tax return preparation help to low income, elderly and disabled taxpayers. VITA Volunteers will help fill out federal and state forms for those who qualify. You can find the nearest VITA location by contacting the Internal Revenue Service at 1-800-829-1040.

WHERE'S YOUR REFUND?

The Automated Information Line allows you to check on the status of your refund. You will need a copy of your 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.

You may call (317) 233-4018 and follow the instructions and you will receive the latest information available on your status of your refund. This touch-tone phone service is available Monday through Saturday, from 7:00 a.m. to 10:00 p.m. 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.

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 call the Department at (317) 232-2240 or visit a District Office near you to tell us your new address.

RECORDED TAX INFORMATION

You may call the Automated Information Line to receive additional information about the following subjects: daily balance on any tax liabilities; daily interest rates; and pre-recorded tax topics.

The pre-recorded tax topics include information on Collection Procedures; Business Registration Requirements; How to Register a Business; Payment Plan Procedures; Estimated Tax; Use Tax Information; County Tax; Types of Penalty; and District Office Locations. These tax topics are listed by topic number so you must select the number of the topic you wish to listen to and dial it into the phone at the proper time during the instructions.

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 and the liability number shown on the notice.

You may call (317) 233-4018 and follow the instructions. This touch-tone phone service is available Monday through Saturday, from 7:00 a.m. to 10:00 p.m. 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.

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 that 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 Problem Resolution Office. Submit supporting information and documents to:

Indiana Department of Revenue
Problems Resolution Program
P.O. Box 6155
Indianapolis, IN 46206-6155

WHO SHOULD FILE

Filing Status

If you and your spouse file a joint federal return, you **MUST** file a joint return for Indiana. If you and your spouse file separate federal returns, you **MUST** file separate returns for Indiana.

If you lived in Indiana or had any income from Indiana, you need to file an Indiana income tax return. There are three types of returns. The type you need to file is based on your residency status, that is your legal home state. Read the following to decide if you are a full-year resident, part-year resident, or nonresident of Indiana and which type of return you should file.

THE FORMS IN THIS BOOKLET SHOULD BE USED BY FULL-YEAR INDIANA RESIDENTS ONLY.

Full-Year Residents

You are a full-year Indiana resident if you maintained your legal residence in Indiana from January 1 through December 31. You did not have to be physically present in Indiana the entire year to be considered a full-year resident. Residents, including military personnel, who left Indiana for a temporary stay are considered residents during their absence.

If you were a full-year resident of Indiana and your gross income (the total of all your income before deductions) was greater than your exemptions, you must file Indiana Form IT-40, which is included in this booklet.

Indiana allows \$1000 for each exemption claimed on your federal return. If you did not have to file a federal return, you should complete a "sample" federal return to see how many exemptions you are able to claim. If your gross income is more than your total Indiana exemptions, you must file an Indiana tax return.

If your gross income is less than your total exemptions, you may file a return to get a refund of any Indiana state and/or county tax withheld by your employers.

Part-Year Residents and Nonresidents

If you were a part-year resident and received income while you lived in Indiana, you must file Indiana Form IT-40PNR, Part-Year or Nonresident Individual Income Tax Return. Call (317) 486-5103 or visit a district office to get this form.

If you were a full-year legal resident of another state and had income from Indiana (except interest, dividends, or retirement income) you must file Form IT-40PNR.

If you were a full-year legal resident of Illinois, Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin; and you are due a refund of taxes paid to Indiana on wage income only, you should file Form IT-40RNR, Reciprocal Nonresident Individual Income Tax Return. Call (317) 486-5103 or visit the nearest district office to get this form.

Deceased Taxpayers

The executor, administrator, or surviving spouse must file a tax return for someone who died if:

- a) the deceased was under the age of 65 and had gross income over \$1000; or
- b) the deceased was age 65 or older and had gross income over \$2000.

You must attach a copy of the death certificate to the tax return to verify the date of death.

The person filing a tax return for someone who died should write "Dec'd" in parentheses following the first name and middle initial of the deceased. An example of this is: John A. (Dec'd) Doe.

If an executor or an administrator has been appointed for the deceased's estate, they must file and sign the return. If an executor or administrator has not been appointed, the person filing the return should sign and give their relationship to the deceased. If a joint return is filed by the surviving spouse, the surviving spouse should sign his/her own name and after the signature write: "Taxpayer and Surviving Spouse".

Only one tax return should be filed on behalf of the person who died.

If you (the surviving spouse or executor) have received a refund and cannot cash the refund check, contact the Department to get a widow's or distributee's affidavit. After completing the affidavit and returning it to the Department, a new refund check will be issued to the surviving spouse or executor of the estate.

Military Personnel

If you were an Indiana resident when you entered the military service, you remain an Indiana resident even if you are stationed outside of Indiana. You must report all your income to Indiana on the IT-40, Indiana Resident Individual Income Tax Return.

If you changed your legal residence (military home of record) during 1995 do not file this form. You would be considered to

be a part-year resident; therefore, you should file Form IT-40PNR, Part-Year Nonresident Individual Income Tax Return. You must also attach a copy of Military Form DD2058 to the tax return. As an Indiana part-year resident you will be taxed on the income you earned while you were a resident of Indiana including any other income from Indiana sources.

If your legal residence is a state other than Indiana, you should not file this form. You should file IT-40PNR, Part-Year Nonresident Individual Income Tax Return, because you would be considered a nonresident of Indiana. Your military income must be reported on the tax return you will file for your legal residence state.

If you were in the military (active or reserve) or if you received military retirement benefits or survivor's benefits, you may be able to deduct up to \$2000 of your military income. See instructions for Line 8 on page 8.

Refer to the instructions on page 7 for an explanation of county of residence for military personnel.

For more information about the taxability of military personnel, contact the Department.

WHEN TO FILE

The due date for filing your tax return is April 15, 1996. However, you may file as early as January 1, 1996. Your tax return must be postmarked by April 15th to be considered timely filed.

Fiscal year tax returns are due by the fifteenth (15) day of the fourth (4th) month after the close of the fiscal year.

PENALTIES FOR LATE PAYMENTS

If you do not file your tax return and pay the amount of tax owed by the due date, Indiana law requires you to pay penalty and interest on the late payment. See the instructions for Line 34 on page 27.

EXTENSIONS

If you cannot file by the due date and you do not owe any tax amount with your tax return, you are not required to file for an extension of time to file. However, if you are expecting a refund, you might need an extension of time to file if you are claiming the Unified Tax Credit for the Elderly. See the instructions for Line 24 on page 22.

If you cannot meet the filing deadline and you expect to owe tax with your return, you should apply for an automatic extension. The extension allows you additional time to calculate and file your income tax return; however, the extension does not provide additional time to pay the amount of tax you owe. To make the extension valid, you must pay at least 90% of the tax due (Line 30 on the IT-40) by April 15, 1996.

There are two ways to get an extension for filing your Indiana tax return. One way is to file Indiana's extension Form IT-9 by April 15, 1996. This extends the filing date to June 17, 1996. Remember, you must pay at least 90% of the tax due (Line 30 on the IT-40) for the extension to be valid. A copy of Form IT-9 can be found on page 30.

Indiana also recognizes valid federal extension dates plus 30 days. So, if you file for a federal extension, simply attach a copy of the Federal Form 4868 to your Indiana return when filing. Again, 90% of the tax due (Line 30 on the IT-40) must still be paid by April 15, 1996.

Note: Valid extensions are only for filing purposes. Interest will be due on any tax that remains unpaid during the extension period.

1995 CHANGES

If you were mailed an income tax booklet you will notice something new on the inside. Federal law requires that the state provide voter registration cards to all taxpayers receiving an income tax booklet from the Department of Revenue. Pages 15 and 16 are to be completed if you want to register to vote or change your voter's registration due to a change of address or name. The cards must be sent to the State Election Board. DO NOT return the cards to the Department of Revenue. There are two (2) voter registration cards in each income tax booklet.

Effective January 1, 1995, a new tax credit has been established for any individual or company that builds or refurbishes a riverboat in Indiana. This credit is equal to 15% of the qualified investment and can be carried forward to subsequent tax years. The Department of Commerce must approve the costs of the qualified investment BEFORE the costs are incurred. Contact the Department of Commerce at 317-232-8782 to receive additional information about this credit.

BEFORE YOU BEGIN

COMPLETE YOUR FEDERAL TAX RETURN FIRST.

NAME(S), ADDRESS, AND SOCIAL
SECURITY NUMBER(S)

If you received a tax booklet with a preprinted label, please be sure to check the label for errors before placing it on your tax return. We can process your tax return faster if you use the label from the back of the tax booklet.

IF ANY OF THE INFORMATION ON YOUR LABEL IS WRONG, DO NOT USE THE LABEL. Instead, print or type the correct information on your tax return.

If you and your spouse have different last names and you are filing a joint return, write both names on the return (i.e. "John Brown and Mary Smith"). Be sure your names appear in the same order you show the social security numbers.

If you are expecting a refund, it will be issued in the name(s), address and social security number(s) shown on the front of your tax return. It is very important this information is correct and neat. Any wrong information will cause problems and delay your refund. If you are filing a tax return for a person who died, you should write "Dec'd" in parentheses after the first name and middle initial of the deceased. An example of this is: John A. (Dec'd) Doe.

SCHOOL DISTRICT NUMBER

Enter the school district number for where you are living at the time of filing. The list of school district numbers can be found on pages 28 and 29. If the four digit school district number is not entered, the processing of your return will be delayed.

COUNTY INFORMATION

Enter county names only, not county numbers.

County of Residence: Your county of residence is the county where you maintained your home on January 1, 1995.

If you had more than one home on this date, then your county of residence as of January 1, 1995 is:

- a) where you were registered to vote;
- b) where your personal automobile was registered; or
- c) where you spent the majority of your time in Indiana during 1995.

If you moved to another county after January 1, 1995, your county of residence will not change until next year.

County of Principal Employment: Your county of principal employment is the county where your main place of business was located or where your main work activity is performed on January 1, 1995. If you began working in another county after January 1, 1995, your county of principal employment will not change until next year. If you had more than one job on January 1, 1995, your Principal Place of Employment is the job where you worked the most hours and earned the most income.

Principal Employment Income: Your principal employment income is the income you earned from your primary work activity (job) for the entire year and must be considered when figuring your nonresident county income tax.

Example: John worked at his first job from January 1 to October 1 and earned \$10,000. He earned \$6,000 for working at a different job for the rest of the year. His principal employment income for the entire year is \$16,000.

Remember your Sales and Use Tax obligation on Line 18.
See Page 21 for further information.

If your county of residence or principal employment was not an Indiana county, write "OOS" (out-of-state) in the appropriate county box.

Military Personnel: If you were stationed in Indiana, your county of residence is the county where you lived on January 1, of the year you entered the military service. If on January 1, you were stationed outside of Indiana and your family was with you, write "OOS" in all the county boxes. If, however, you maintained your home in an Indiana county and/or your spouse and family were still living in an Indiana county on January 1, 1995, you are considered to be a resident of that county.

Retired Persons: If you were retired by January 1, 1995, write your county of residence in all the county boxes. **DO NOT WRITE "RETIRED"** in the boxes.

LINE BY LINE INSTRUCTIONS

INCOME AND INDIANA ADDITIONS (LINES 1 THROUGH 4)

YOU MAY ROUND OFF YOUR FIGURES TO THE NEAREST DOLLAR

LINE 1 — FEDERAL ADJUSTED GROSS INCOME: Enter the amount you reported as your "Federal Adjusted Gross Income" on Line 31 of Federal Form 1040, Line 16 on Federal Form 1040A, or Line 3 from Federal Form 1040EZ. This is your income before the standard or itemized deduction or exemptions allowed on the federal income tax return. If the amount is a loss, place parentheses () around the loss figure. If you were not required to file a federal return, report the amount you would have shown on your federal return if you had been required to file.

LINE 2 — TAX ADD-BACK: If you did not complete Federal Schedules C, F, or E (which includes rental, partnership, S corporation, farm income, and trust and estate income or loss), then do not complete this line.

If you did complete one or more of these federal schedules, and if you claimed deductions for any state income tax, local real estate and/or personal property taxes on those schedules, then you must add these taxes back to your Indiana income. Enter the total amount of these taxes on this line.

LINE 3 — NET OPERATING LOSS ADD-BACK: If you reported a net operating loss deduction on your federal return that was carried forward from prior years, you must complete this line. Write the amount of the net operating loss deduction as a positive figure. You will claim an Indiana Net Operating Loss Deduction on Line F, Schedule 1.

LINE 4 — ORDINARY INCOME PORTION OF LUMP SUM DISTRIBUTIONS: If you completed Federal Form 4972, you must complete this line because the income reported on that form is also taxable for Indiana purposes. The amount you should include on Line 4 includes the capital gains reported

on Part II of Federal Form 4972 plus the ordinary income reported on either Part III or Part IV of Federal Form 4972.

INDIANA DEDUCTIONS (LINES 6 THROUGH 9)

LINE 6 — 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 for a lot for your mobile home, you may claim the renter's deduction if the above requirements are met.

Rent paid for summer homes 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;
- b) property owned by a non-profit 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 \$1500, whichever is less. You must complete all the information on Schedule RD on the back of the tax return. 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.

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

For more information about this deduction, contact the Department to get Income Tax Information Bulletin #38.

LINE 7 — INTEREST ON U.S. GOVERNMENT OBLIGATIONS DEDUCTION: If the income shown on Line 1 of this tax return includes interest income, you may be able to take a deduction. If any part of your interest income is from a direct obligation of the U.S. Government, you can deduct these amounts on Line 7.

Examples of U.S. Government obligations include U.S. Savings Bonds, U.S. Treasury Bills and U.S. Government Certificates.

The portion of interest income reported from a trust, estate, partnership or S corporation that is from U.S. Government obligations is also to be deducted on this line.

For more information about this deduction, contact the Department to get Income Tax Information Bulletin #19.

LINE 8 — MILITARY SERVICE DEDUCTION: If you were in the active or reserve military, you may be able to take this deduction.

Also, if you are retired from the military or if you are the surviving spouse of a person who was in the military, you may be able to take this deduction if:

- a) you were at least 60 years of age by December 31, 1995;
- b) you were receiving military retirement or survivor's benefits in 1995; and
- c) the total benefits received as retirement income were reported on your federal return.

If you received military retirement pay or survivor's benefits, you must attach your retirement pay or survivor's benefit statement to the tax return.

The deduction is equal to the actual amount of military income received or \$2000, whichever is less (i.e. military pay, retirement pay, or survivor's benefits). If both you and your spouse received military income, you may each claim the deduction for a maximum of \$4000. For more information about this deduction, contact the Department to get Income Tax Information Bulletins 6 and 27.

CAUTION: If you received both military pay and retirement pay or survivor's benefits during the tax year, the total amount on Line 8 cannot be greater than \$2000 per qualifying person. For example, if you earned \$3000 in military pay the first half of the year and \$1500 in retirement pay the second half of the year, you can only deduct \$2000 of your income.

**LINE 9
SCHEDULE 1
OTHER INDIANA DEDUCTIONS
(LINES A THROUGH G)**

LINE A — CIVIL SERVICE ANNUITY DEDUCTION: If the income shown on Line 1 of this tax return includes federal civil service annuity payments, you may be able to take a deduction if you were at least 62 years of age by December 31, 1995.

To figure your deduction, take the amount of annuity payments received or \$2000, whichever is less, and subtract all Social Security and Tier I and Tier II Railroad Retirement benefits received.

For example, if your civil service annuity for 1995 was \$6000, and you received social security benefits of \$1200, your deduction would be figured in the following manner:
Lesser of the amount of the:

Annuity \$6000 or \$2000	\$2000
Social Security benefits	<u>-1200</u>
Allowable deduction	\$ 800

If you and your spouse both received annuities, you may each take this deduction for a maximum of \$4000, providing you each meet the age requirement.

This deduction is available only to the annuitant and is not available to the annuitant's beneficiary. For more information about this deduction, contact the Department to get Income Tax Information Bulletin #6.

LINE B — INSULATION DEDUCTION: If you installed new insulation, weather stripping, double pane windows, storm doors or storm windows in your home during 1995, you may be able to take the insulation deduction.

In order to take the insulation deduction the following requirements must be met:

- a) the insulating items must have been installed in your principal place of residence located in Indiana;
- b) the part of your home where the insulating items were installed must have been built before January 1, 1992;
- c) the insulating items must be an upgrade and not a replacement of or like-kind item (e.g., replacing a double pane window with a new double pane window won't qualify, but replacing a double pane window with a triple pane window will qualify); and
- d) the deduction must be taken in the year the insulating items were installed.

You are allowed to deduct the actual cost of the qualifying items plus the amount paid for labor up to a maximum of \$1000. You cannot include the cost of labor that you did your self.

When claiming the deduction attach a separate sheet stating:

- a) the item purchased;
- b) the purchase price;
- c) the place of purchase;
- d) the date of purchase;
- e) the date of installation; and
- f) the amount paid for labor.

For more information about this deduction, contact the Department to get Income Tax Information Bulletin #43.

LINE C — NON-INDIANA LOCALITY EARNINGS DEDUCTION: If you received income that was subject to both Indiana state income tax and local tax in another state, you may be allowed to deduct up to \$2000 of the income.

For example: You earned \$8000 in Smith City, Kentucky. Your employer withheld an \$80 Smith City (local) tax from your wages. You are eligible for a \$2000 deduction.

If the income that is subject to a non-Indiana local tax is \$2000 or less, you may deduct \$2000. If you and your spouse both qualify, you may each claim the deduction for a maximum of \$4000.

To be allowed this deduction, you must attach proof that the tax was paid to a locality outside Indiana. A W-2 form is sufficient proof as long as the W-2 form shows the locality to which the tax was paid. The name of the locality is usually found in box 19, Locality Name, of the W-2 form. A copy of the non-Indiana locality tax return will also serve as proof of tax paid.

LINE D — DISABILITY RETIREMENT DEDUCTION: In order to take this deduction, you must have:

- a) been permanently and totally disabled at the time of retirement;
- b) retired on disability before December 31, 1995;
- c) been under the age of 65 at the end of 1995; and
- d) received disability retirement income during 1995.

If you meet these qualifications, you should complete Schedule IT-2440 and have it signed by your doctor to claim this deduction. For more information about this deduction, contact the Department to get Income Tax Information Bulletin #70 and Schedule IT-2440. IT-2440 must be attached to your tax return when claiming this deduction.

NOTE: Social Security disability income does not qualify for this deduction because Indiana does not tax this income.

LINE E — TAXABLE SOCIAL SECURITY AND/OR RAILROAD RETIREMENT BENEFITS DEDUCTION:

Line 1 of your Indiana tax return might include social security and/or Tier I and Tier II railroad retirement benefits that are taxable for federal purposes. These amounts are usually shown on the line indicated as “social security benefits” and/or “total pensions and annuities” on your federal income tax returns, Forms 1040 and 1040A. Indiana does not tax this type of income. Therefore, on Line E of the IT-40 you can deduct the amount of

social security and/or railroad retirement benefits that were reported on your federal income tax return.

LINE F — OTHER DEDUCTIONS: Please read the following to see if you qualify for any additional Indiana deductions.

STATE TAX REFUND REPORTED ON FEDERAL RETURN: If you had to report your state income tax refund as income on your federal return you should deduct it on your Indiana tax return.

This amount is usually shown on your federal income tax return, Form 1040, Line 10, as “Taxable refunds, credits, or offsets of state and local income taxes.” Since Indiana does not tax this amount, you can deduct it on Line F of your Indiana return if the amount was included as income on Line 1 of the IT-40

NONTAXABLE PORTION OF UNEMPLOYMENT COMPENSATION: If you reported “unemployment compensation” on your federal income tax return, Forms 1040, Line 19 or 1040A, Line 12, then this amount is also included on Line 1 of this tax return. Indiana can differ from the federal government in determining the taxable portion.

You should use the worksheet at the bottom of this page to determine your Indiana taxable unemployment income. If, after completing the worksheet, there is a difference between state and federal taxable unemployment, you should enter that difference on Line F of the tax return.

ENTERPRISE ZONE EMPLOYEES: Certain areas within the state have been designated as enterprise zones. Enterprise zones are established to encourage investment and job growth in

UNEMPLOYMENT COMPENSATION WORKSHEET

NOTE: If you were married but are filing separately, and you lived with your spouse at any time during 1995, 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.

1. Unemployment compensation included on Line 1 of Form IT-40.....	1	
2. Federal Adjusted Gross Income as reported on Line 1 of Form IT-40.....	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 and also enter this amount on Line F of Form IT-40.....	7	

distressed urban areas. Enterprise zones have been established in the following cities:

Anderson	Indianapolis
Bedford	Kokomo
Bloomington	Lafayette
Connersville	Marion
East Chicago	Michigan City
Evansville	Muncie
Fort Wayne	Richmond
Gary	South Bend
Hammond	Terre Haute

If you believe you live and work for a qualified employer located in an enterprise zone you may be eligible to claim a deduction for a portion of the income earned in the enterprise zone. The amount of the deduction is one-half (1/2) of the earned income or \$7500 whichever is less. You will be able to take this deduction if your employer* provides Form IT-40QEC to you. Form IT-40QEC must be attached to the IT-40. For additional information about this deduction, contact the Department for Income Tax Information Bulletin #66.

*A qualified employer cannot be a governmental agency, not-for-profit organization, partnership, or S corporation. Your employer must be in good standing with the Enterprise Zone Authority. If they are not, you will not be entitled to this deduction.

NOTE: The cities of Elkhart and Madison enterprise zones expired December 31, 1994. Connersville's enterprise zone was established effective January 1, 1995.

INDIANA STATE LOTTERY WINNINGS: If you win any prize money from the Indiana Hoosier Lottery Commission, either by winning an instant game, a pull-tab game or an on-line game such as Lotto Cash, or Hoosier Lottery Powerball, you must report those winnings as income on your federal income tax return. However, Indiana DOES NOT tax winnings paid by the Hoosier Lottery Commission. Therefore, if you properly reported these winnings on your federal return they are included in the amount you have reported on Line 1 of the IT-40. The winnings are deducted on Line F of Schedule 1 and are therefore not subject to Indiana adjusted gross income tax.

NOTE: Winnings from other state lotteries, Indiana pari-mutuel horse races or out-of-state tracks, Indiana or out-of-state riverboats and other gambling winnings are taxable in Indiana and cannot be deducted from your taxable income.

HUMAN SERVICES TAX DEDUCTION: You might be able to take the human services tax deduction if you:

- received Medicaid payments;
- were not living at home; and
- were receiving care in a hospital, skilled nursing facility, or an intermediate care facility.

To determine your deduction, request Income Tax Information Bulletin #80.

INDIANA NET OPERATING LOSS DEDUCTION: You may take a deduction for the Indiana portion of the total federal net operating loss deduction that you added back on Line 3. This could be a net operating loss deduction from an earlier year carried forward to 1995. The amount you deduct will be stated as a positive figure. Attach the following copies to your state tax return:

- Federal Forms 1045 and 1045 Schedule A; or
- a detailed breakdown showing the federal loss calculation; and
- a completed Indiana Schedule IT-40NOL.

The deduction will be denied if these schedules are not attached to your tax return.

RECOVERY OF ITEMIZED DEDUCTIONS: If you did not complete the "other income," Line 21 on your federal income tax return, Form 1040, then do not complete this line.

If you previously reported recovered itemized deductions as "other income" on your federal income tax return you should deduct that same amount on this line.

INDIANA EXEMPTIONS (LINES 12 THROUGH 13)

LINE 12 — EXEMPTIONS: You are allowed a \$1000 exemption on your Indiana tax return for each exemption you claim on your federal return. Enter the total number of federal exemptions claimed on the space provided.

If you do not have to file a federal return, you will need to complete a "sample" federal return to see how many federal exemptions you're allowed to claim.

If no federal exemption is claimed, you can still claim yourself (this is true even if you are claimed on a parent's or guardian's return) and any qualifying dependents on this return.

LINE 13 — AGE 65 OR OLDER OR BLIND: If you and/or your spouse are age 65 or older, you can take an additional \$1000 exemption. If you and/or your spouse are legally blind, you can take a \$1000 exemption. Check the boxes that apply to you and/or your spouse. Enter the total number of boxes checked on this line x \$1000.

TAX COMPUTATIONS (LINES 15 THROUGH 18)

LINE 15 — STATE TAXABLE INCOME - Subtract Line 14 from Line 11. If Line 14 is greater than Line 11 then enter 0 on Line 15.

LINE 16 — STATE ADJUSTED GROSS INCOME TAX: Multiply the amount on Line 15 by 3.4% (.034) to figure your state adjusted gross income tax.

I. On January 1, 1995, your county of residence was...	II. On January 1, 1995, your spouse's county of residence was...	III. On January 1, 1995, your county of principal employment was...	IV. On January 1, 1995, your spouse's county of principal employment was...
--	--	---	---

NOTE: The counties you enter on the front of your tax return should be the same counties you enter above.

LINE 17-- COUNTY INCOME TAX: Your county income tax is based on your January 1, 1995 county of residence. If your county of residence didn't have a county tax, then look at your January 1, 1995 county of principal employment. The definition of county of residence, county of principal employment and principal place of employment can be found on page 6. (Military personnel should refer to pages 5 and 7.)

Special Note to Married Taxpayers Filing a Joint Return: If you lived in different counties on January 1, 1995, both of you need to answer the questions and figure your tax separately. Also, if both of you lived in the same county on January 1, answered no to Line B, and worked in different counties on January 1, both of you need to answer the questions and figure your tax separately. After you figure your tax separately, you should add the amounts together and carry the total to Line 17 of your joint tax return.

If only one of you is subject to county tax, you may claim all the exemptions on Line O of this worksheet except for your spouse's exemption. If both of you are subject to county tax, you should enter your personal exemption. If you have dependents, either of you may claim the additional exemptions. The total of Line O for both you and your spouse cannot be greater than Line 14 of the tax return.

Answer the following questions to figure your county income tax.

A. What county did you enter in Box I or II above?
A. _____

B. Is the county shown on Line A listed on page 12? If you checked YES, go to Line C. If you checked NO, go to Line J.
YES NO

C. Enter your State Taxable Income from Line 15 of your tax return.
C. \$ _____

D. If you claimed a Non-Indiana Locality Earnings Deduction on Line C of Schedule 1, enter the amount here. If not, enter zero.
D. \$ _____

E. Add Lines C and D. E. \$ _____

F. Enter the Resident Rate from page 12 for the county shown on Line A. F. _____

G. Multiply the income on Line E by the county resident rate on Line F. G. \$ _____

STOP HERE! Carry this amount to Line 17 of your tax return **unless** you lived in Perry County and worked in the state of Kentucky. If you did, then go to Line H.

H. If you entered Perry County on Line A and worked in any of the following Kentucky counties; Breckenridge, Hancock, or Meade; multiply the amount of income that was taxed in those counties by .002. If not, enter zero. H. \$ _____

I. Subtract Line H from Line G. I. \$ _____

Line I is your county tax due. Carry this amount to Line 17 of your tax return. You don't need to answer any other questions.

J. What county did you enter in Box III or IV above?
J. _____

K. Is that county shown on Line J listed on page 12? If you checked YES, go to Line L. If you checked NO, you are done! You don't owe any additional county tax. YES NO

L. Enter your principal employment income by entering the total wage income (from your W-2s) and/or net self-employment income (from Federal Schedule C) you earned from your job. If you worked two (2) or more jobs at the same time enter the portion you earned from your Principal Place of Employment. (See page 6 for the definitions of principal employment income and principal place of employment.) L. \$ _____

M. Enter as a deduction any amounts paid for payments to self-employed retirement plans and/or IRA's. M. \$ _____

N. Subtract Line M from Line L. N. \$ _____

O. Enter the amount from Line 14 of your tax return. (See Special Note to Married Taxpayers Filing a Joint Return at the top of this page). O. \$ _____

P. Subtract Line O from Line N. This is your county taxable income. P. \$ _____

Q. Enter the Nonresident Rate from page 12 for the county shown on Line J. Q. _____

R. Multiply the income on Line P by the county nonresident rate on Line Q. R. \$ _____

STOP HERE! Line R is your county tax. Carry this amount to Line 17 of your tax return.

Did you know the number one error committed on Indiana Tax Returns is the calculation of County Taxes?

1995 COUNTY INCOME TAX CHART

COUNTY NAME	RESIDENT RATE	NONRESIDENT RATE	COUNTY NAME	RESIDENT RATE	NONRESIDENT RATE
ADAMS	.0055	.002875	LAWRENCE	.01	.0025
ALLEN	.008	.0035	MADISON	.006	.0015
BARTHOLOMEW	.01	.0025	MARION	.007	.00175
BENTON	.01	.0025	MARSHALL	.01	.0025
BLACKFORD	.0125	.005	MARTIN	.01	.004
BOONE	.01	.0025	MIAMI	.0085	.004
BROWN	.0125	.005	MONROE	.01	.0025
CARROLL	.011	.0035	MONTGOMERY	.01	.0025
CASS	.0125	.005	MORGAN	.01	.0025
CLAY	.01	.0025	NEWTON	.01	.0025
CLINTON	.0125	.005	NOBLE	.01	.0025
CRAWFORD	.01	.005	OHIO	.01	.0025
DAVISS	.01	.0025	ORANGE	.01125	.00375
DEARBORN	.006	.0015	OWEN	.01	.0025
DECATUR	.01125	.00375	PARKE	.01125	.00375
DEKALB	.0125	.005	PERRY	.0095	.006125
DELAWARE	.008	.0035	PIKE	.004	.004
DUBOIS	.01	.0055	PULASKI	.0125	.005
ELKHART	.0125	.005	PUTNAM	.0125	.005
FAYETTE	.01	.0025	RANDOLPH	.0125	.005
FLOYD	.003	.003	RIPLEY	.0125	.005
FOUNTAIN	.01	.0025	RUSH	.01175	.00425
FRANKLIN	.0125	.005	ST. JOSEPH	.0005	.0005
FULTON	.011	.0035	SCOTT	.0085	.002125
GRANT	.01	.0025	SHELBY	.0125	.005
GREENE	.01	.0025	SPENCER	.005	.005
HAMILTON	.0085	.002125	STARKE	.01	.0075
HANCOCK	.01	.0025	STEUBEN	.01	.0025
HARRISON	.01	.005	SWITZERLAND	.006	.0015
HENDRICKS	.0125	.005	TIPPECANOE	.0125	.008
HENRY	.0085	.002125	TIPTON	.011	.0035
HOWARD	.007	.00175	UNION	.0125	.005
HUNTINGTON	.01	.0025	VANDERBURGH	.01	.0025
JACKSON	.012	.0045	VERMILLION	.0005	.0005
JASPER	.01	.0025	WABASH	.0125	.005
JAY	.0125	.005	WARREN	.0125	.005
JENNINGS	.01125	.00375	WARRICK	.0035	.0035
JOHNSON	.01	.0025	WASHINGTON	.0125	.005
KOSCIUSKO	.006	.0015	WAYNE	.0125	.005
LAGRANGE	.01125	.00375	WELLS	.01	.0025
LAPORTE	.01	.0025	WHITE	.0125	.005
			WHITLEY	.012	.0045



FORM
IT-40
SF-154 Rev. 6-95

1995

**INDIANA FULL YEAR RESIDENT
INDIVIDUAL INCOME TAX RETURN
DUE APRIL 15, 1996**

DO NOT WRITE ABOVE

Place
your label
here.

FIRST NAME(S) AND MIDDLE INITIAL(S)	LAST NAME	YOUR SOCIAL SECURITY NUMBER
STREET ADDRESS		SPOUSE'S SOCIAL SECURITY NUMBER
CITY AND STATE	ZIP CODE	SCHOOL DISTRICT NUMBER (SEE PAGE 28)

YOUR COUNTY OF RESIDENCE AS OF JANUARY 1, 1995	SPOUSE'S COUNTY OF RESIDENCE AS OF JANUARY 1, 1995	YOUR COUNTY OF PRINCIPAL EMPLOYMENT AS OF JANUARY 1, 1995	SPOUSE'S COUNTY OF PRINCIPAL EMPLOYMENT AS OF JANUARY 1, 1995
--	--	---	---

Income and Indiana Additions	1. Enter your Federal Adjusted Gross Income from your federal return.....	1.		
	2. Tax Add-Back: Tax from Federal Schedules C, E, and/or F only	2.		
	3. Net Operating Loss Add-Back from Federal Form 1040	3.		
	4. Ordinary Income Portion of Lump Sum Distribution from Federal Form 4972	4.		
	5. TOTAL INDIANA INCOME: Add Lines 1 through 4	5.		
Indiana Deductions	6. Renter's Deduction: Enter the amount from Schedule RD on the back	6.		
	7. Interest on U.S. Government Obligations reported on your federal return	7.		
	8. Military Service Deduction: \$2000 maximum per qualifying person. Persons who received military retirement pay or survivor's benefits must be age 60 or older to qualify....	8.		
	9. Other Indiana Deductions from Schedule 1, Line G on the back	9.		
	10. TOTAL INDIANA DEDUCTIONS: Add Lines 6 through 9	10.		
	11. INDIANA ADJUSTED GROSS INCOME: Subtract Line 10 from Line 5.....	11.		
Indiana Exemptions	12. Number of Exemptions claimed on your federal return _____ x \$1000. (If no federal exemptions were claimed, enter \$1000 per qualifying person).....	12.		
	13. Check box(es) for Additional Exemptions. Number of boxes checked x \$1000.... You were: 65 or older <input type="checkbox"/> or blind <input type="checkbox"/> on Dec. 31, 1995 Spouse was: 65 or older <input type="checkbox"/> or blind <input type="checkbox"/> on Dec. 31, 1995	13.		
	14. TOTAL EXEMPTIONS: Add Lines 12 and 13.....	14.		
	15. STATE TAXABLE INCOME: Subtract Line 14 from Line 11	15.		
Tax Computations	16. State Adjusted Gross Income Tax: Multiply Line 15 by 3.4% (.034)	16.		
	17. County Income Tax STOP! Complete the worksheet on page 11.....	17.		
	18. Use Tax due on out-of-state purchases	18.		
	19. TOTAL TAX: Add Lines 16 through 18	19.		
Indiana Credits	20. Indiana State Tax Withheld: From box 18 of your W-2s or box a of WH-18s.....	20.		
	21. Indiana County Tax Withheld: From box 21 of your W-2s or box b of WH-18s.....	21.		
	22. 1995 Estimated Tax Paid: Include any extension payments made on Form IT-9	22.		
	23. College Credit: Attach Schedule CC-40	23.		
	24. Unified Tax Credit for the Elderly: You must be age 65 or older to qualify.....	24.		
	25. Other Indiana Credits from Schedule 2, Line L on the back	25.		
	26. TOTAL INDIANA CREDITS: Add Lines 20 through 25	26.		
Refund or Amount Owed	27. OVERPAYMENT: If Line 26 is more than Line 19 subtract Line 19 from Line 26....	27.		
	28. Amount of Line 27 to be donated to the Indiana Nongame And Endangered Wildlife Fund: Check the box if you wish to make a donation..... <input type="checkbox"/>	28.		
	29. REFUND SUBTOTAL: Line 27 minus Line 28	29.		
	30. AMOUNT OWED: If Line 19 is more than Line 26, subtract Line 26 from Line 19.....	30.		
	31. Amount to be applied to First Quarter 1996 Estimated Tax	31.		
	32. Penalty for Underpayment of Estimated Tax for 1995: Attach Schedule IT-2210.....	32.		
	33. TOTAL REFUND DUE: Line 29 minus Lines 31 and 32. (If the amount is negative, enter the amount on Line 34. You do not have a refund and must pay tax.) No refund will be issued for less than \$1.00..... YOUR REFUND	33.		
	34. TOTAL AMOUNT YOU OWE: Line 30 plus Lines 31 and 32. If you owe less than \$1.00, no payment is due. Make check or money order payable to: INDIANA DEPARTMENT OF REVENUE. Do not send cash..... AMOUNT YOU OWE	34.		

Attach W-2 Forms Here



DO NOT WRITE BELOW

35		36		37		38		39	
----	--	----	--	----	--	----	--	----	--

SCHEDULE RD - RENTER'S DEDUCTION VERIFICATION

(SEE PAGE 7)

Your principal address in Indiana if different from front page _____

Your landlord's name and address _____

Number of months rented in 1995 _____ Amount of rent paid for 1995 \$ _____

Enter the lesser of the amount of rent paid for 1995 or \$1500 in the box and carry to Line 6 \$

SCHEDULE 1 - OTHER INDIANA DEDUCTIONS

(SEE PAGE 8)

- A. Civil Service Annuity Deduction: \$2000 maximum per qualifying person. You must be age 62 or older to qualify
- B. Insulation Deduction: \$1000 maximum. Attach verification (See page 8).....
- C. Non-Indiana Locality Earnings Deduction: \$2000 maximum per qualifying person
- D. Disability Retirement Deduction: Attach Schedule IT-2440
- E. Taxable Social Security and/or Railroad Retirement Benefits from your federal return
- F. Other Deductions : Check box if State Tax Refund Amount \$ _____
Check box if EZ QEC Deduction **Other (list sources)**.....
- G. TOTAL OTHER INDIANA DEDUCTIONS: Add Lines A through F and carry to Line 9

A.			
B.			
C.			
D.			
E.			
F.			
G.			

SCHEDULE 2 - OTHER INDIANA CREDITS

(SEE PAGE 22)

- H. Solar and Wind Energy Carryover Credit: See instructions (Page 22).....
- I. Credit for Taxes Paid to Other States: Attach other state(s) tax return(s)
- J. Credit for Local Taxes Paid Outside of Indiana: Attach W-2's or other state(s) tax return(s)
- K. Other Credits: (list source(s) and attach verification)
- L. TOTAL OTHER INDIANA CREDITS: Add Lines I through K and carry to Line 25

H.			
I.			
J.			
K.			
L.			

MOTOR VEHICLE INFORMATION AS OF DECEMBER 31, 1995

1. Enter the number of motor vehicles you and your spouse own or lease:

2. Are all motor vehicles registered with the Indiana Bureau of Motor Vehicles?
 YES NO

If no, attach an explanation.

IF TWO-THIRDS (2/3) OF YOUR GROSS INCOME WAS DERIVED FROM FARMING OR FISHING, PLEASE CHECK THE BOX.

AUTHORIZATION SECTION

- * I authorize the Department to discuss my return and attachments with my preparer.
- I do not authorize the Department to discuss my return and attachments with my preparer.
- I do not need forms and instructions mailed to me next year because I use a professional tax preparer.

* Enter Your Preparer's Federal Identification or Social Security Number

--	--	--	--	--	--	--	--	--	--

Adjusted Gross Income Information

Complete this section only if the taxpayer and spouse lived in different counties on January 1, 1995. Please indicate what part of Line 11 is the Taxpayer's Income and the Spouse's Income. (These figures must equal Line 11.)

Taxpayer's Income _____ Spouse's Income _____

UNDER THE PENALTY OF PERJURY, I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, COMPLETE AND CORRECT. I ALSO 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. IF THIS IS A JOINT RETURN, BOTH SPOUSES MUST SIGN.

SIGN HERE

PAID PREPARER'S USE ONLY

YOUR SIGNATURE _____ DATE _____	FIRM'S NAME AND ADDRESS (or paid preparer's if self-employed) _____
SPOUSE'S SIGNATURE (IF FILING A JOINT RETURN) _____ DATE _____	PREPARER'S SIGNATURE _____ DATE _____
DAYTIME TELEPHONE NUMBER () _____	DAYTIME TELEPHONE NUMBER () _____

Mail the completed return and attachments to the **Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040**
 Keep a copy of your completed return and attachments for your records.



INDIANA MAIL-IN VOTER REGISTRATION APPLICATION

(VRG-7)

State Form 46917 (R2\7-95)
Indiana Election Commission

You Can Use This Application To:

- apply to register to vote in Indiana.
- change your name or your address on your voter registration record.

To Register, You Must:

- be a citizen of the United States; and
- be at least 18 years old on the day of the next general or municipal election; and
- have lived in your precinct for at least 30 days before the next election; and
- not currently be in prison after being convicted of a crime.

If You Move:

You must transfer your registration whenever you move out of your precinct. You may use this application to transfer your registration. You may mail the completed application or hand deliver it to your county registration office.

To Complete This Form:

FILL IN ALL THE BOXES THAT APPLY TO YOU

Box 4: Print the address where you live (number, street, apartment or lot number, city/town, and ZIP code). If your address is a rural route or star route, be sure to include the box number.

Box 5: If this address is the same as in Box 4, just print "SAME" in this box.

Boxes 7, 8, and 9: These questions are optional. Your application will be processed even if you don't answer any of these questions.

Boxes 10 and 11: SKIP these questions if they do not apply to you.

Box 12: SKIP this question if the address where you live has a street name and number (such as "100 Maple Street"). If you have a rural route or star route address, please draw a simple map that shows the nearest crossroads or street intersection and where your residence is located. If you don't live in a house or other building, please draw a map that shows where you usually sleep, and the nearby streets.

Registration Deadlines:

This application must be postmarked (or hand delivered to your county registration office) no later than 29 days before the next election. If your county registration office receives this application after that day, you will not be able to vote in the next election. If you miss this deadline, your registration application will be processed when registration reopens.

Questions?

Call your county voter registration office or the Indiana Election Commission for assistance.

Indiana Election Commission
Room E032 Indiana Government Center South
302 West Washington Street
Indianapolis, IN 46204-2738
(317) 232-3939

If calling in Indiana: (800) 622-4941

Please PRINT in blue or black ink.

1	Check any that apply: <input type="checkbox"/> new registration <input type="checkbox"/> address change <input type="checkbox"/> name change	2	County where you live:	OFFICE USE ONLY	Date Processed: ____/____/____	Township\Precinct:	Voter Identification Number:
3	Mr. Mrs. Miss Ms.	Last Name	First Name	Middle Name(s)	Suffix Jr. Sr. II III IV		
4	Address - Street (or route and box number)		Apt or Lot #	City/Town	State IN	Zip Code	
5	Your mailing address (If Different From Box 4) If same, print "SAME"			City/Town	State	Zip Code	
6	Date of Birth ____/____/____ Month Day Year	7	Telephone Number (optional) ()	8	Social Security Number (optional) - -	9	Would you like to be a pollworker? (optional) <input type="checkbox"/> Yes <input type="checkbox"/> No
10	Previous voter registration address, if any:		County:		I authorize my voter registration at any other address to be cancelled. I swear or affirm that:		
		Address - Street (or route and box number)		City/Town	State/Zip Code		
11	If this is an application for a name change, what was your name before you changed it? If not, skip this question.						
		Title	Last Name	First Name	Middle Name	Suffix	
12	Map/Diagram: If your residence has no address street number or name (such as 100 Maple Street), please draw a map of where your residence is located. Include roads and landmarks. If not, skip this question.						
					Applicant's Signature Date: _____ Month/Day/Year		
					If the applicant is unable to sign, who helped the applicant fill out this application? Give name, address, and phone number (phone number is optional). _____ _____		

Did you remember to:

1. Mark at least one of the choices in Box 1?
2. Print your county name in Box 2?
3. Print your full name, address, and date of birth in Boxes 3, 4, and 6?
4. Sign and date the form?

Deadline:

The voter registration deadline is 29 days before the next election. If you mail this form, it must be post-marked by this date. If you hand deliver this form, your county registration office must receive it by this date. If you miss this deadline, **YOU WILL NOT BE REGISTERED IN TIME TO VOTE IN THE NEXT ELECTION.**

If you are qualified and the information on your form is complete, your county will add your name to the County voter roll. Your county voter registration office will then mail your voter card.

Questions? Call 1-800-622-4941
Hearing-impaired people with TDD, call 1-317-232-3939

INDIANA ELECTION COMMISSION

Your Address:

Place
First
Class
Stamp
Here

Indiana Election Commission
Indiana Government Center South, #E032
302 West Washington Street
Indianapolis, IN 46204-2738



INDIANA MAIL-IN VOTER REGISTRATION APPLICATION

(VRG-7)

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- apply to register to vote in Indiana.
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To Register, You Must:

- be a citizen of the United States; and
- be at least 18 years old on the day of the next general or municipal election; and
- have lived in your precinct for at least 30 days before the next election; and
- not currently be in prison after being convicted of a crime.

If You Move:

You must transfer your registration whenever you move out of your precinct. You may use this application to transfer your registration. You may mail the completed application or hand deliver it to your county registration office.

To Complete This Form:

FILL IN ALL THE BOXES THAT APPLY TO YOU

Box 4: Print the address where you live (number, street, apartment or lot number, city/town, and ZIP code). If your address is a rural route or star route, be sure to include the box number.

Box 5: If this address is the same as in Box 4, just print "SAME" in this box.

Boxes 7, 8, and 9: These questions are optional. Your application will be processed even if you don't answer any of these questions.

Boxes 10 and 11: SKIP these questions if they do not apply to you.

Box 12: SKIP this question if the address where you live has a street name and number (such as "100 Maple Street"). If you have a rural route or star route address, please draw a simple map that shows the nearest crossroads or street intersection and where your residence is located. If you don't live in a house or other building, please draw a map that shows where you usually sleep, and the nearby streets.

Registration Deadlines:

This application must be postmarked (or hand delivered to your county registration office) no later than 29 days before the next election. If your county registration office receives this application after that day, you will not be able to vote in the next election. If you miss this deadline, your registration application will be processed when registration reopens.

Questions?

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Indiana Election Commission
Room E032 Indiana Government Center South
302 West Washington Street
Indianapolis, IN 46204-2738
(317) 232-3939
If calling in Indiana: (800) 622-4941

Please PRINT in blue or black ink.

1	Check any that apply: <input type="checkbox"/> new registration <input type="checkbox"/> address change <input type="checkbox"/> name change	2	County where you live:	OFFICE USE ONLY	Date Processed: ____/____/____	Township/Precinct:	Voter Identification Number:
3	Mr. Mrs. Miss Ms.	Last Name	First Name	Middle Name(s)	Suffix Jr. Sr. II III IV		
4	Address - Street (or route and box number)		Apt or Lot #	City/Town	State IN	Zip Code	
5	Your mailing address (If Different From Box 4) If same, print "SAME"			City/Town	State	Zip Code	
6	Date of Birth ____/____/____ Month Day Year	7	Telephone Number (optional) ()	8	Social Security Number (optional) - -	9 Would you like to be a pollworker? (optional) <input type="checkbox"/> Yes <input type="checkbox"/> No	
10	Previous voter registration address, if any		County:		I authorize my voter registration at any other address to be cancelled. I swear or affirm that: <ul style="list-style-type: none"> • I am a citizen of the United States. • I will be at least 18 years of age at the next general election. • I will have lived in my precinct for at least 30 days before the election. • I am not currently in prison after being convicted of a crime. • The above information and all the other statements on this form are true. I understand that if I sign this statement and I know that it is not true I am committing perjury. I can be fined up to \$10,000, jailed up to three years, or both. 		
Address - Street (or route and box number)		City/Town	State/Zip Code				
11	If this is an application for a name change, what was your name before you changed it? If not, skip this question.						
	Title	Last Name	First Name	Middle Name	Suffix		
12	Map/Diagram: If your residence has no address street number or name (such as 100 Maple Street), please draw a map of where your residence is located. Include roads and landmarks. If not, skip this question.						
Applicant's Signature					Date: ____/____/____ Month/Day/Year		
If the applicant is unable to sign, who helped the applicant fill out this application? Give name, address, and phone number (phone number is optional).							
							46917

Did you remember to:

1. Mark at least one of the choices in Box 1?
2. Print your county name in Box 2?
3. Print your full name, address, and date of birth in Boxes 3, 4, and 6?
4. Sign and date the form?

Deadline:

The voter registration deadline is 29 days before the next election. If you mail this form, it must be post-marked by this date. If you hand deliver this form, your county registration office must receive it by this date. If you miss this deadline, **YOU WILL NOT BE REGISTERED IN TIME TO VOTE IN THE NEXT ELECTION.**

If you are qualified and the information on your form is complete, your county will add your name to the County voter roll. Your county voter registration office will then mail your voter card.

Questions? Call 1-800-622-4941
Hearing-impaired people with TDD, call 1-317-232-3939

INDIANA ELECTION COMMISSION

Your Address:

Place
First
Class
Stamp
Here

Indiana Election Commission
Indiana Government Center South, #E032
302 West Washington Street
Indianapolis, IN 46204-2738



Place your label here.

Form section for personal information: FIRST NAME(S) AND MIDDLE INITIAL(S), LAST NAME, YOUR SOCIAL SECURITY NUMBER, STREET ADDRESS, SPOUSE'S SOCIAL SECURITY NUMBER, CITY AND STATE, ZIP CODE, SCHOOL DISTRICT NUMBER (SEE PAGE 28)

Form section for residence and employment information: YOUR COUNTY OF RESIDENCE AS OF JANUARY 1, 1995, SPOUSE'S COUNTY OF RESIDENCE AS OF JANUARY 1, 1995, YOUR COUNTY OF PRINCIPAL EMPLOYMENT AS OF JANUARY 1, 1995, SPOUSE'S COUNTY OF PRINCIPAL EMPLOYMENT AS OF JANUARY 1, 1995

Form section for Income and Indiana Additions: 1. Enter your Federal Adjusted Gross Income from your federal return, 2. Tax Add-Back: Tax from Federal Schedules C, E, and/or F only, 3. Net Operating Loss Add-Back from Federal Form 1040, 4. Ordinary Income Portion of Lump Sum Distribution from Federal Form 4972, 5. TOTAL INDIANA INCOME: Add Lines 1 through 4

Form section for Indiana Deductions: 6. Renter's Deduction: Enter the amount from Schedule RD on the back, 7. Interest on U.S. Government Obligations reported on your federal return, 8. Military Service Deduction: \$2000 maximum per qualifying person, 9. Other Indiana Deductions from Schedule 1, Line G on the back, 10. TOTAL INDIANA DEDUCTIONS: Add Lines 6 through 9, 11. INDIANA ADJUSTED GROSS INCOME: Subtract Line 10 from Line 5

Form section for Indiana Exemptions: 12. Number of Exemptions claimed on your federal return x \$1000, 13. Check box(es) for Additional Exemptions, 14. TOTAL EXEMPTIONS: Add Lines 12 and 13

Form section for Tax Computations: 15. STATE TAXABLE INCOME: Subtract Line 14 from Line 11, 16. State Adjusted Gross Income Tax: Multiply Line 15 by 3.4% (.034), 17. County Income Tax STOP! Complete the worksheet on page 11, 18. Use Tax due on out-of-state purchases, 19. TOTAL TAX: Add Lines 16 through 18

Form section for Indiana Credits: 20. Indiana State Tax Withheld: From box 18 of your W-2s or box a of WH-18s, 21. Indiana County Tax Withheld: From box 21 of your W-2s or box b of WH-18s, 22. 1995 Estimated Tax Paid: Include any extension payments made on Form IT-9, 23. College Credit: Attach Schedule CC-40, 24. Unified Tax Credit for the Elderly: You must be age 65 or older to qualify, 25. Other Indiana Credits from Schedule 2, Line L on the back, 26. TOTAL INDIANA CREDITS: Add Lines 20 through 25

Form section for Refund or Amount Owed: 27. OVERPAYMENT: If Line 26 is more than Line 19 subtract Line 19 from Line 26, 28. Amount of Line 27 to be donated to the Indiana Nongame And Endangered Wildlife Fund: Check the box if you wish to make a donation

Form section for Refund or Amount Owed: 29. REFUND SUBTOTAL: Line 27 minus Line 28, 30. AMOUNT OWED: If Line 19 is more than Line 26, subtract Line 26 from Line 19, 31. Amount to be applied to First Quarter 1996 Estimated Tax, 32. Penalty for Underpayment of Estimated Tax for 1995: Attach Schedule IT-2210

Form section for Refund or Amount Owed: 33. TOTAL REFUND DUE: Line 29 minus Lines 31 and 32, 34. TOTAL AMOUNT YOU OWE: Line 30 plus Lines 31 and 32

DO NOT WRITE BELOW



Form section for additional lines: 35, 36, 37, 38, 39

Attach W-2 Forms Here

The amount on Lines 20 & 21 must total the amount on the attached W-2s or 1099s

Indiana Credits



Refund or Amount Owed

SCHEDULE RD - RENTER'S DEDUCTION VERIFICATION

(SEE PAGE 7)

Your principal address in Indiana if different from front page _____

Your landlord's name and address _____

Number of months rented in 1995 _____ Amount of rent paid for 1995 \$ _____

Enter the lesser of the amount of rent paid for 1995 or \$1500 in the box and carry to Line 6 \$

SCHEDULE 1 - OTHER INDIANA DEDUCTIONS

(SEE PAGE 8)

A. Civil Service Annuity Deduction: \$2000 maximum per qualifying person. You must be age 62 or older to qualify	A.		
B. Insulation Deduction: \$1000 maximum. Attach verification (See page 8).....	B.		
C. Non-Indiana Locality Earnings Deduction: \$2000 maximum per qualifying person	C.		
D. Disability Retirement Deduction: Attach Schedule IT-2440	D.		
E. Taxable Social Security and/or Railroad Retirement Benefits from your federal return	E.		
F. Other Deductions : Check box if State Tax Refund <input type="checkbox"/> Amount \$ _____ Check box if EZ QEC Deduction <input type="checkbox"/> Other (list sources)	F.		
G. TOTAL OTHER INDIANA DEDUCTIONS: Add Lines A through F and carry to Line 9	G.		

SCHEDULE 2 - OTHER INDIANA CREDITS

(SEE PAGE 22)

H. Solar and Wind Energy Carryover Credit: See instructions (Page 22).....	H.		
I. Credit for Taxes Paid to Other States: Attach other state(s) tax return(s)	I.		
J. Credit for Local Taxes Paid Outside of Indiana: Attach W-2's or other state(s) tax return(s)	J.		
K. Other Credits: (list source(s) and attach verification)	K.		
L. TOTAL OTHER INDIANA CREDITS: Add Lines I through K and carry to Line 25	L.		

MOTOR VEHICLE INFORMATION AS OF DECEMBER 31, 1995

1. Enter the number of motor vehicles you and your spouse own or lease:
2. Are all motor vehicles registered with the Indiana Bureau of Motor Vehicles?
 YES NO
- If no, attach an explanation.

AUTHORIZATION SECTION

- * I authorize the Department to discuss my return and attachments with my preparer.
- I do not authorize the Department to discuss my return and attachments with my preparer.
- I do not need forms and instructions mailed to me next year because I use a professional tax preparer.

IF TWO-THIRDS (2/3) OF YOUR GROSS INCOME WAS DERIVED FROM FARMING OR FISHING, PLEASE CHECK THE BOX.

* Enter Your Preparer's Federal Identification or Social Security Number

Adjusted Gross Income Information

Complete this section only if the taxpayer and spouse lived in different counties on January 1, 1995. Please indicate what part of Line 11 is the Taxpayer's Income and the Spouse's Income. (These figures must equal Line 11.)

Taxpayer's Income _____ Spouse's Income _____

UNDER THE PENALTY OF PERJURY, I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, COMPLETE AND CORRECT. I ALSO 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. IF THIS IS A JOINT RETURN, BOTH SPOUSES MUST SIGN.

SIGN HERE	PAID PREPARER'S USE ONLY
YOUR SIGNATURE _____	DATE _____
YOUR SIGNATURE _____	DATE _____
SPOUSE'S SIGNATURE _____ (IF FILING A JOINT RETURN)	DATE _____
SPOUSE'S SIGNATURE _____ (IF FILING A JOINT RETURN)	DATE _____
DAYTIME TELEPHONE NUMBER _____ ()	DAYTIME TELEPHONE NUMBER _____ ()

Mail the completed return and attachments to the **Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040**
 Keep a copy of your completed return and attachments for your records.

LINE 18 — USE TAX DUE ON OUT-OF-STATE PURCHASES: Purchases made outside Indiana by mail order, through radio or television advertising, or directly from an out-of-state company 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%, Indiana’s sales tax rate.

When you make purchases from a company in Indiana, that company is responsible for collecting the 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: When purchases of cars, watercraft, aircraft, and trailers are made out-of-state by Indiana residents for use in Indiana, the sales or use tax must be paid to Indiana regardless if sales tax was paid in the state where the item was purchased. For more information regarding use tax on cars, watercraft, and aircraft 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%.

**INDIANA CREDITS
(LINES 20 THROUGH 25)**

LINE 20 — INDIANA STATE TAX WITHHELD: The amount of state tax withheld is usually shown on box 18 of your W-2 form. You must attach your W-2, WH-18 or Federal Form 1099 to your tax return to verify the amount withheld.

If you had more than one job, a W-2 form for each job must be attached to this tax return so that you get credit for all Indiana tax withheld.

If you had Indiana state tax withheld on any other federal form such as a W-2G or Federal Form 1099R, you should attach them to this tax return to get credit for the amount withheld.

If you are filing a joint return, be sure to also include your spouse’s W-2 or WH-18 forms or Federal Forms 1099.

Use of substitute W-2s might delay the processing of your return an/or refund.

DO NOT CLAIM A CREDIT FOR TAXES WITHHELD FOR OTHER STATES.

LINE 21 — INDIANA COUNTY TAX WITHHELD: The amount of county tax is usually shown in box 21 of the W-2s.

You must attach your W-2, WH-18, or Federal Form 1099 to verify the amount withheld.

If you had more than one job, a W-2 form for each job must be attached to this tax return so that you get credit for all Indiana county tax withheld.

If you are filing a joint return, be sure to include your spouse’s W-2 or WH-18 forms or Federal Forms 1099.

Use of substitute W-2s might delay the processing of your return an/or refund.

DO NOT CLAIM CREDIT FOR TAX WITHHELD FOR COUNTIES, CITIES, OR LOCALITIES OUTSIDE INDIANA.

LINE 22 - 1995 ESTIMATED TAX PAID: If you made estimated tax payments for state and/or county tax, enter the total paid for 1995 on this line. Also include any payments made with Form IT-9 “Extension of Time to File” for tax year 1995. Do not include estimated tax paid for 1996.

**INDIANA DEPARTMENT OF REVENUE
SALES/USE TAX WORKSHEET**

LIST ALL PURCHASES OF PROPERTY FROM OUT-OF-STATE SOURCES.

Description of Personal Property Purchased	Date of Purchase	Purchase Price of Property
NOTE: A credit for taxes previously paid in another state is not allowed for cars, watercraft, aircraft and trailers that are required to be titled, registered or licensed in Indiana. Use tax paid on these items should be paid at time of licensing with the Bureau of Motor Vehicles. If the tax was not properly paid at time of licensing you may report the tax due on this worksheet. For more information regarding the use tax on Automobiles, Watercraft, Aircraft, and Trailers, call (317) 233-4015.	1. Total purchase price of property subject to the sales/use tax.....	1.
	2. Sales/use tax (5% of Line 1).....	2.
	3. Sales tax previously paid on the above items (up to 5% per item).....	3.
	4. Total amount due (Line 2 minus Line 3). Carry the amount to Line 18 of Form IT-40. If the amount is negative, enter zero.....	4.

LINE 23 - COLLEGE CREDIT: If you donated money or property to an Indiana college or university, you may be able to take a credit. To claim this credit you must complete and attach Schedule CC-40. Contact the Department to get more information and Schedule CC-40.

NOTE: Tuition paid to a college or university is not a contribution, and does not qualify for this credit.

LINE 24 — UNIFIED TAX CREDIT FOR THE ELDERLY: You may be able to claim a credit if you or your spouse meet all the following requirements:

- a) You must have been age 65 or older by December 31, 1995;
- b) The amount on Line 1 of Form IT-40 must be less than \$10,000;
- c) You must have been a resident of Indiana for 6 months or more during 1995, and
- d) You must not have been in prison for 180 days or more in 1995.

Disabled persons under 65 do not qualify for this credit.

If you meet the requirements for claiming the Unified Tax Credit for the Elderly, but you don't have any income to report on Line 1 of Form IT-40, or the income reported on Line 1 is less than the Total Exemptions on Line 14, then you can claim a refund for this credit on Form SC-40 Unified Tax Credit for the Elderly.

Contact the Department to get Form SC-40. You can claim the credit on either the IT-40 or Form SC-40, but **ONLY FILE ONE OF THESE FORMS.**

The deadline for claiming this credit is July 1, 1996. The only exception to this rule is if you have a valid extension to file your tax return. In this case, your due date is either your extension date or July 1st, whichever is later.

TO FIGURE YOUR CREDIT—

Use Table A if:
 You meet all the requirements noted above, and
 You are filing a joint return, lived with your spouse during all of 1995 and both of you were age 65 or older by December 31, 1995; or
 Both you and your spouse met all the requirements, and your spouse died after January 1, 1995.

If a spouse dies after January 1, 1995, he/she will be considered to have been alive until December 31, 1995. Therefore, the surviving spouse can claim this credit and use the "joint" filing status. A copy of the death certificate must be attached to the tax return to verify the date of death.

If a taxpayer dies and does not have a surviving spouse, an estate executor, or an administrator of the estate **CANNOT** claim the credit on behalf of the deceased taxpayer.

TABLE A JOINT FILERS BOTH AGE 65 OR OLDER	
If the income on Line 1 of Form IT-40 is:	Your ALLOWABLE CREDIT is:
less than \$1,000.....	\$140
between \$1,000 and \$2,999.....	\$90
between \$3,000 and \$9,999.....	\$80

Use Table B if:
 You meet all the requirements noted above;
 You are filing a joint return and only one of you is age 65 or older;
 You are married, but did not live with your spouse during 1995;
 You are single or widowed.

TABLE B ONLY ONE PERSON AGE 65 OR OLDER	
If the income on Line 1 of Form IT-40 is:	Your ALLOWABLE CREDIT is:
less than \$1,000.....	\$100
between \$1,000 and \$2,999.....	\$50
between \$3,000 and \$9,999.....	\$40

**LINE 25
SCHEDULE 2
OTHER INDIANA CREDITS
(LINES H THROUGH L)**

LINE H — SOLAR AND WIND ENERGY CARRY-OVER CREDIT: This credit has been repealed. Therefore, no additional carryover credits are allowed.

LINE I — CREDIT FOR TAXES PAID TO OTHER STATES: If you are an Indiana resident and you had income from another state, you have to report that income on your Indiana Form IT-40. You may be able to take a credit for taxes paid to another state. If you had income from another state and had to pay taxes to that state, read the following instructions carefully.

If you were an Indiana resident during 1995 and had income from any of the states listed in Group A below, you should first find out what the other state's rules are concerning the taxing of your income.

GROUP A No Agreement (credit taken on resident return)		
Alabama	Maine	New York
Arkansas	Maryland	North Carolina
Colorado	Massachusetts	North Dakota
Connecticut	Minnesota	Oklahoma

continued on page 23

Delaware	Mississippi	Rhode Island
Georgia	Missouri	South Carolina
Hawaii	Montana	Tennessee*
Idaho	Nebraska	Utah
Iowa	New Hampshire*	Vermont
Kansas	New Jersey	Virginia
Louisiana	New Mexico	West Virginia

Any foreign countries or U.S. possessions
 *(Capital gain, interest, and dividends only)

GROUP A WORKSHEET

A. Enter the amount of tax paid to the other state. (This does not mean the tax withheld from your wages. This means the actual tax figured on the other state's return).....A. _____

B. Multiply the amount of income from the other state that is subject to Indiana tax by 3.4% (.034)..B. _____

C.. Enter the amount of Indiana state income tax shown on Line 16.....C. _____

Enter the lesser of A, B, or C on Schedule 2, Line I of your Form IT-40. You must attach a copy of the income tax return (not just the W-2 forms) you filed with the other state to claim this credit. If the other state's return is not attached, the credit will not be allowed. Likewise, you must attach Federal Form 1116 if claiming this credit due to foreign earned income.

GROUP B	
Reciprocal Agreement (Wages, Salaries, Tips, and Commissions Only)	
Illinois	Ohio
Kentucky	Pennsylvania
Michigan	Wisconsin

If you were an Indiana resident during 1995 and had income from one of the states listed in Group B, you are covered by a reciprocal agreement. However, this agreement only applies to income from wages, salaries, tips, and commissions.

If you had other types of income from these states (such as business income, farm income, etc.), use the Group A Worksheet to figure your credit.

Normally, employers in these states will withhold Indiana state tax from your wages because of the reciprocal agreement. However, if the state tax they withheld is not for Indiana, you must file a claim for refund with that state. What this means is you still have to include this income on your Indiana return and pay the Indiana tax. You get the other state's taxes back by filing a refund claim with them.

If you were a full-year or part-year resident of one of the states in Group B during 1995, you are using the wrong form. See the instructions for nonresidents on page 5.

GROUP C	
Reverse Credit (Credit taken on nonresident return)	
Arizona	Oregon
California	Washington D.C.

If you were an Indiana resident during 1995 and had income from one of the states in Group C, you must pay Indiana tax on all your income. You will also need to file a nonresident return with the other state and claim a credit on their tax return for the Indiana tax paid. Note: For taxpayers residing in Washington, D.C. please contact the Department for Income Tax Information Bulletin 28. There is a special exception for this credit for Washington, D.C. residents that you must be aware of when calculating this credit.

GROUP D		
No State Income Tax (No credit allowed)		
Alaska	South Dakota	Wyoming
Florida	Texas	
Nevada	Washington	

If you were an Indiana resident during 1995 and had income from one of the states in Group D, you are not allowed to claim this credit. These states do not have an income tax. You must file an Indiana resident return and pay Indiana tax on all your income.

LINE J — CREDIT FOR LOCAL TAXES PAID OUTSIDE OF INDIANA: If you figured county tax on Line 17 and you had to pay a local income tax outside Indiana, you may be able to take a credit. This credit applies only if the tax you paid outside Indiana was to another city, county, town, or other local government and they did not refund the tax or give you a credit for Indiana county tax.

The credit can be used against the tax figured on Line 17 if the tax is the County Adjusted Gross Income Tax (CAGIT) or County Option Income Tax (COIT). This credit cannot be claimed against the County Economic Development Income Tax (CEDIT).

If the county that you entered on Line A of page 11 is on the CREDIT Counties Chart on page 24, use the amount in column A of the chart to figure your credit. If the county isn't on the chart, use the resident rate that you entered on Line F on page 11 to figure your credit.

If the county that you entered on Line J of page 11 is on the CREDIT Counties Chart on page 24, use the amount in column B of the chart to figure your credit. If the county isn't on the chart, use the nonresident rate that you entered on Line Q on page 11 to figure your credit.

CEDIT COUNTY CHART

County	A	B
	Resident	Nonresident
Adams	.0035	.000875
Allen	.006	.0015
Blackford	.01	.0025
Brown	.01	.0025
Carroll	.01	.0025
Cass	.01	.0025
Clinton	.01	.0025
Crawford	.0075	.0025
Decatur	.01	.0025
Dekalb	.01	.0025
Delaware	.006	.0015
Dubois	.006	.0015
Elkhart	.01	.0025
Floyd	(cannot take credit)*	
Franklin	.01	.0025
Fulton	.01	.0025
Harrison	.0075	.0025
Hendricks	.01	.0025
Jackson	.01	.0025
Jay	.01	.0025
Jennings	.01	.0025
Lagrange	.01	.0025
Martin	.008	.002
Miami	.006	.0015
Orange	.01	.0025
Parke	.01	.0025
Perry	.0045	.001125
Pike	(cannot take credit)*	
Pulaski	.01	.0025
Putnam	.01	.0025
Randolph	.01	.0025
Ripley	.01	.0025
Rush	.01	.0025
St. Joseph	(cannot take credit)*	
Shelby	.01	.0025
Spencer	(cannot take credit)*	
Starke	.005	.0025
Tippecanoe	.006	.0015
Tipton	.01	.0025
Union	.01	.0025
Vermillion	(cannot take credit)*	
Wabash	.01	.0025
Warren	.01	.0025
Warrick	(cannot take credit)*	
Washington	.01	.0025
Wayne	.01	.0025
Whitley	.01	.0025
White	.01	.0025

* Floyd, Pike, St. Joseph, Spencer, Vermillion, and Warrick have adopted CEDIT only, not CAGIT or COIT.

The amount of the Credit for Local Taxes Paid Outside of Indiana is the lesser of:

- a) your county tax rate from Lines F or Q of the CT-40 worksheet on page 11 or from the CEDIT Counties Chart above multiplied by the income taxed by the other locality;
- b) the amount of tax paid to the other locality;
- c) the amount of tax withheld from your earnings and paid to the locality as shown on your W-2 form(s); or
- d) the amount of Indiana county tax on Line 17.

LINE K — OTHER CREDITS: Some other credits you might be able to take are listed here. Be sure to list the credit and attach an explanation to the tax return if you claim a credit on this line.

COUNTY CREDIT FOR THE ELDERLY (AGE 65 OR OLDER) OR PERMANENTLY DISABLED: If you take the federal credit on Federal Schedule R and you owe county tax, you are allowed a credit. Use the following steps and chart to figure your credit.

- A. Find your county tax rate from page 11.
- B. Find the factor listed below on the chart that corresponds to your county tax rate.
- C. Multiply the elderly credit from your Federal Schedule R by Step B.
- D. Compare the amount calculated in Step C with the county tax shown on Line 17 of you Form IT-40. Whichever amount is smaller is your credit. Enter this credit on Line K of your Form IT-40 and attach the completed Federal Schedule R to your tax return.

Example: Jane is 67 years old. She is entitled to a credit of \$550 on Federal Schedule R. She lives in a county that has a county tax rate of .01. Her county tax on Line 17, Form IT-40 is \$60.00.

Jane's County Credit for the Elderly is \$36.66.
 (\$550 X .06667 = \$36.66).

COUNTY CREDIT FOR THE ELDERLY CHART 1995

If your COUNTY TAX RATE is:	Then your FACTOR is:
0.0015	0.01
0.00175	0.01167
0.002125	0.01417
0.0025	0.01667
0.002875	0.01917
0.003	0.02
0.0035	0.02333
0.00375	0.025
0.004	0.02667
0.00425	0.02833
0.0045	0.03
0.005	0.03333
0.0055	0.03667
0.006	0.04

continued on page 25

If your COUNTY	Then your
<u>TAX RATE</u> is:	<u>FACTOR</u> is:
0.006125	0.04083
0.007	0.04667
0.008	0.05333
0.0085	0.05667
0.0095	0.06333
0.01	0.06667
0.011	0.07333
0.01125	0.075
0.01175	0.07833
0.012	0.08
0.0125	0.08333

ENTERPRISE ZONE CREDITS: Certain areas within the state have been designated as enterprise zones. Enterprise zones are established to encourage investment and job growth in distressed urban areas. Enterprise zones have been established in the following cities:

Anderson	Indianapolis
Bedford	Kokomo
Bloomington	Lafayette
Connersville	Marion
East Chicago	Michigan City
Evansville	Muncie
Fort Wayne	Richmond
Gary	South Bend
Hammond	Terre Haute

MATERNITY HOME CREDIT: An income tax credit is allowed for maternity home owners who provide a temporary residence to at least one pregnant woman for at least 60 consecutive days during the pregnancy. The maternity home owner must annually file an application with the State Department of Health in order to be eligible to claim this credit. A copy of the approved application must be attached to your tax return before the credit can be taken. Contact the State Department of Health at (317) 633-8451 to obtain an application and more information about this credit.

TWENTY-FIRST CENTURY SCHOLARS PROGRAM CREDIT: A tax credit is allowed for contributions made to the Twenty-First Century Scholars Program Support Fund. The credit is equal to 50% of the contributions made during the tax year up to a maximum limit of \$100 for a single return and \$200 for a joint return.

Detailed information about the scholarship program, registration, and administration may be obtained by calling the State Student Assistance Commission at (317) 232-2350.

NOTE: This credit is not the same as the College Credit on Line 23.

NEIGHBORHOOD ASSISTANCE CREDIT: If you made a contribution or engaged in activities to upgrade areas in Indiana, you may be able to claim a credit for this assistance. This credit is administered by the Department of Commerce. Form NC-20 must be attached to claim this credit.

For more information about this credit, contact the Department and request Form NC-20 and Income Tax Information Bulletin #22.

TEACHER SUMMER EMPLOYMENT CREDIT: If you hire math or science teachers during the summer vacation, you may be able to take a credit. The qualified positions must be certified by the Department of Education, and the certificate must be attached to your tax return before the credit can be approved.

Contact the Department of Education at (317) 232-6675 for more information about this credit.

Sole Proprietors* who operate and/or invest in a business located in a zone may be eligible for the following credits: Enterprise Zone Loan Interest Credit (Schedule LIC); Employment Expense Credit (Schedule EZ, Parts 1, 2, and 3) and Enterprise Zone Investment Cost Credit.

Businesses organized as partnerships or S corporations are not eligible to pass-through enterprise zone credits to their partners or shareholders.

Income Tax Information Bulletin #66, Forms EZ Schedules, Schedule LIC will provide additional information about these credits. You can get the information bulletin and forms by contacting the Department of Revenue. The Department of Commerce can provide additional information about the Enterprise Zone Investment Cost Credit. You may contact the Department of Commerce at:

Indiana Department of Commerce
One North Capitol, Suite 700
Indianapolis, IN 46204-2248

*Sole proprietors must maintain good standing with the Enterprise Zone authority to maintain eligibility for any enterprise zone credits.

NOTE: The cities of Elkhart and Madison enterprise zones expired December 31, 1994. Connersville's enterprise zone was established effective January 1, 1995.

RESEARCH EXPENSE CREDIT: Indiana has a research expense credit that is very similar to the federal credit for research and experimental expenses paid in carrying on your trade or business in Indiana.

For tax years starting on or after January 1, 1989, S corporations and partnerships may take this credit and pass through the unused portion to their shareholders and partners.

Form IT-20 REC must be completed and a copy attached to claim this credit. For more information about this credit, contact the Department.

PERSONAL COMPUTER TAX CREDIT: A Personal Computer Tax Credit is available to any taxpayer donating a new or used personal computer to the Buddy-Up With Education Program administered by the Central Indiana Educational Service Centers. The credit is equal to \$125 for each personal computer approved for use by the Central Indiana Educational Service Center. For more information regarding the types of personal computers that will be approved for credit and a location of an Educational Service Center near you, call (317) 387-7100.

HISTORIC REHABILITATION TAX CREDIT: For tax years beginning after December 31, 1993, a Historic Rehabilitation Tax Credit is available for the rehabilitation or preservation of a historic building that is listed on the Indiana Register of Historic Sites and Structures and is at least 50 years old. The structure must be at least 50 years old; be at least 2000 square feet on the ground floor and must be income producing. The cost of rehabilitation or preservation must also exceed \$5000. A credit of 20% of the cost of the qualified rehabilitation or preservation expenses may be taken against your state income tax liability. Any unused balance of the credit may be carried forward for up to 15 years.

To qualify for the credit, you must obtain certifications from the Division of Historic Preservation and Archaeology, Indiana Department of Natural Resources. For additional information, you may call the Department of Natural Resources at (317) 232-1646.

RIVERBOAT BUILDING CREDIT

Effective January 1, 1995, a new tax credit has been established for any individual or company that builds or refurbishes a riverboat in Indiana. This credit is equal to 15% of the qualified investment and can be carried forward to subsequent tax years. The Department of Commerce must approve the costs of the qualified investment BEFORE the costs are incurred. Contact the Department of Commerce at 317-232-8782 to receive additional information about this credit.

REFUND OR AMOUNT DUE (LINES 27 THROUGH 34)

LINE 27 — OVERPAYMENT: You have an overpayment or refund if Line 26 is greater than Line 19. If Line 26 is less than Line 19, you do not have an overpayment.

LINE 28 — 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 refund (Line 27), just enter the amount of your donation and check the box on Line 28. 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 directly to the Nongame

and Wildlife Fund by completing the form on the last page of this tax booklet.

LINE 29 — REFUND SUBTOTAL: Subtract Line 28 from Line 27.

LINE 30 — AMOUNT OWED: You owe additional tax if Line 19 is greater than Line 26.

LINE 31 — AMOUNT TO BE APPLIED TO FIRST QUARTER 1996 ESTIMATED TAX: If you expect to have income that won't have Indiana income taxes withheld, and if the state or county tax due on this tax return will be \$100 or more, then you should pay the Department estimated tax every quarter. Use the worksheet on page 31 to see how much you owe. Enter the amount from Line I of the worksheet Line 31 if you want to make your first quarter estimated payment on this tax return.

You may also apply any amount of your overpayment from Line 29 to your first quarter estimated payment. If you do not wish to make an estimated payment on this tax return, you can use Form IT-40ES on page 31 of this booklet to make the payment.

NOTE: An entry on Line 31 will reduce your refund or increase your amount due.

Additional information about estimated taxes is available by requesting Income Tax Bulletin #3 from the Department.

LINE 32 — PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX: You might owe a penalty for underpayment of estimated tax if:

- a) the total of your estimated tax payments is not at least 90% of your tax due (Lines 16 & 17 on the IT-40) this year or 100% of your tax due last year; or
- b) the amount owed on Line 30 is more than \$100.

NOTE: If the 1994 Indiana adjusted gross income (Line 11 of Form IT-40) was more than \$150,000 (\$75,000 for married individuals filing separately), you must enter 110% of last year's tax (instead of 100%).

If either of these cases apply to you, you must complete Schedule IT-2210 to see if you are subject to a penalty or if you meet an exception.

If you owe this penalty, attach Schedule IT-2210 to your tax return and write the penalty amount on Line 32.

Contact the Department to get Schedule IT-2210.

If you owe a Penalty for Underpayment of Estimated Tax, subtract it from your Overpayment Subtotal (Line 29) or include it in the Total Amount You Owe (Line 34).

LINE 33 — TOTAL REFUND: Subtract Lines 31 and 32 from Line 29. If the amount is a positive figure, then this is the amount of your refund. No refund will be issued for less than \$1.00.

A Note About Debts: Indiana law requires that money you owe to the state, its agencies, and certain federal agencies be deducted from your refund or credit before it is issued. This includes money owed for past due taxes, student loans, child support, food stamps or an IRS levy. If the Department applies your refund to any of these debts, you will receive a letter explaining the situation.

Remember to wait twelve (12) weeks before you call the Department about your refund.

NOTE: If the amount is a negative figure, then you will not get a refund. You owe additional taxes and should enter the amount on Line 34.

The Department may examine your return and find that your actual overpayment or refund (Line 27) is less than you calculated. If you entered a donation to the Indiana Nongame and Endangered Wildlife Fund (Line 28) or applied a payment to the First Quarter 1996 Estimated Tax (Line 31), the overpayment will be applied first to the estimated tax payment and then to the wildlife fund. Any amount left will be refunded to you.

LINE 34 — TOTAL AMOUNT YOU OWE: Add Lines 30, 31 and 32. This is the total amount that you owe with this tax return. If you owe less than \$1.00, no payment is due.

If your tax return is late, you must pay penalty and interest. The penalty is 10% of your tax due or \$5.00, whichever is greater. Contact the Department to find out the current interest rate. If you owe penalty and interest, include the amount with the Total Amount You Owe on Line 34. Also, write "penalty and interest" and the amount on the dotted line.

You should make your check or money order payable to the Indiana Department of Revenue. Please write clearly and include your social security number on your check or money order. **DO NOT SEND CASH.**

If your check is returned unpaid by your banking institution due to non-sufficient funds (NSF) you will be charged a ten percent (10%) penalty on the amount due or \$5.00 whichever is greater plus interest. The assessed amount will be due immediately upon receipt of the tax due notice and must be paid by certified check, bank draft or money order.

If payment is not timely received the penalty will be increased to the face value of the check or one hundred percent (100%) of the unpaid tax whichever is smaller. Also any permits and/or licenses issued by the Department may be revoked if the assessed amount is not paid immediately.

MOTOR VEHICLE INFORMATION

Indiana law requires that, when you file your return, you give certain information about all motor vehicles that you owned or leased on December 31, 1995.

A motor vehicle for purposes of this section is a (1) car, (2) van (3) motorcycle, or (4) 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.

If you do not complete this section, there could be a delay in processing your return.

FARMERS AND FISHERMEN

If two-thirds (2/3) of your gross income is from farming or fishing, place a check in the box provided on the back of the tax return. This will make sure that a penalty for the underpayment of estimated tax is not assessed if your tax return is filed and taxes are paid by March 1, 1996.

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. Check 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 federal identification number (if completed by a professional preparer) or social security number.

If someone other than you completed this return, and you do not want the Department to discuss your return with that person, check the appropriate box on the back of the tax return.

If you use a professional tax preparer and don't need forms and instructions mailed to you next year, please check the appropriate box on the back of the tax return.

ADJUSTED GROSS INCOME INFORMATION

This section should be completed **ONLY** if a joint return is filed and the taxpayer and spouse lived in different counties on January 1, 1995. See County of Residence boxes on the front of the IT-40. The total income must equal Line 11 of the IT-40.

If you have any questions, contact the Department at 317-232-2240.

SIGNATURE SECTION

Carefully read the statement directly above the signature section. Make sure you agree with what you have just read before you sign the tax return. 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 the Authorization Section). We also ask for the daytime telephone number of the preparer if you authorize us to discuss your tax return with the preparer.

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.

County	District Number and Name	County	District Number and Name	County	District Number and Name
ADAMS		DUBOIS		HOWARD	
0015	Adams Central Community	2040	Northeast Dubois County	3460	Taylor Community
0025	North Adams Community	2100	Southeast Dubois County	3470	Northwestern
0035	South Adams	2110	Southwest Dubois County	3480	Eastern Howard Community
		2120	Greater Jasper Consolidated	3490	Western
				3500	Kokomo-Center Township Consolidated
ALLEN		ELKHART		HUNTINGTON	
0125	M.S.D. Southwest Allen County	2155	Fairfield Community	3625	Huntington County Community
0225	Northwest Allen County	2260	Baugo Community		
0235	Fort Wayne Community	2270	Concord Community	JACKSON	
0255	East Allen County	2275	Middlebury Community	3640	Medora Community
		2285	Wa-Nee Community	3675	Seymour Community
BARTHOLOMEW		2305	Elkhart Community	3695	Brownstown Central Community
0365	Bartholomew Consolidated	2315	Goshen Community	3710	Crothersville Community
0370	Flatrock-Hawcreek				
		FAYETTE		JASPER	
BENTON		2395	Fayette County	3785	Kankakee Valley
0395	Benton Community			3815	Rensselaer Central
		FLOYD		JAY	
BLACKFORD		2400	New Albany-Floyd County Consolidated	3945	Jay
0515	Blackford Community				
		FOUNTAIN		JEFFERSON	
BOONE		2435	Attica Consolidated	3995	Madison Consolidated
0615	Western Boone County	2440	Covington Community	4000	Southwestern Jefferson Consolidated
0630	Eagle-Union Community	2455	Southeast Fountain		
0665	Lebanon Community			JENNINGS	
		FRANKLIN		4015	Jennings County
BROWN		2475	Franklin County Community		
0670	Brown County			JOHNSON	
		FULTON		4145	Clark-Pleasant Community
CARROLL		2640	Union Township	4205	Center Grove Community
0750	Carroll Consolidated	2645	Rochester Community	4215	Edinburgh Community
0755	Delphi Community	2650	Caston	4225	Franklin Community
		GIBSON		4245	Greenwood Community
CASS		2725	East Gibson	4255	Nineveh-Hensley-Jackson United
0775	Pioneer Regional	2735	North Gibson		
0815	Southeastern	2765	South Gibson	KNOX	
0875	Logansport Community			4315	North Knox
		GRANT		4325	South Knox
CLARK		2815	Eastbrook Community	4335	Vincennes Community
0940	West Clark Community	2825	Madison-Grant United		
1000	Clarksville Community	2855	Mississinewa Community	KOSCIUSKO	
1010	Greater Clark County	2865	Marion Community	4345	Wawasee Community
		GREENE		4415	Warsaw Community
CLAY		2920	Bloomfield School District	4445	Tippecanoe Valley
1125	Clay Community	2940	Eastern School District	4455	Whitko Community
		2950	Linton-Stockton		
CLINTON		2960	M.S.D. Shakamak	LAGRANCE	
1150	Clinton Central	2980	White River Valley School District	4515	Prairie Heights Community
1160	Clinton Prairie			4525	Westview
1170	Frankfort Community	HAMILTON		4535	Lakeland
1180	Rossville Consolidated	3005	Hamilton Southeastern	LAKE	
		3025	Hamilton Heights	4580	Hanover Community
CRAWFORD		3030	Westfield-Washington	4590	River Forest Community
1300	Crawford County Community	3055	Marion-Adams	4600	Merrillville
		3060	Carmel-Clay	4615	Lake Central
DAVISS		3070	Noblesville	4645	Tri Creek
1315	Barr-Reeve Community	HANCOCK		4650	Lake Ridge
1375	North Daviess County	3115	Southern Hancock County Community	4660	Crown Point Community
1405	Washington Community	3125	Greenfield Central Community	4670	School City of East Chigago
		3135	Mt. Vernon Community	4680	Lake Station Community
DEARBORN		3145	Eastern Hancock County Community	4690	Gary Community
1560	Sunman-Dearborn Community	HARRISON		4700	Griffith Public
1600	South Dearborn Community	3160	Lanesville Community	4710	Hammond City
1620	Lawrenceburg Community	3180	North Harrison Community	4720	School Town of Highland
		3190	South Harrison Community	4730	School City of Hobart
DECATUR		HENDRICKS		4740	School Town of Munster
1655	Decatur County Community	3295	Northwest Hendricks	4760	Whiting City
1730	Greensburg Community	3305	Brownsburg Community	LAPORTE	
		3315	Avon Community	4770	Cass Township
DEKALB		3325	Danville Community	4790	Dewey Township
1805	DeKalb County Eastern Community	3330	Plainfield Community	4805	New Prairie United
1820	Garrett-Keyser-Butler Community	3335	Mill Creek Community	4860	New Durham Township
1835	DeKalb County Central United			4880	Prairie Township
		HENRY		4925	Michigan City Area
DELAWARE		3405	Blue River Valley	4940	South Central Community
1875	Delaware Community	3415	South Henry	4945	LaPorte Community
1885	Harrison-Washington Community	3435	Shenandoah School Corporation	LAWRENCE	
1895	Liberty-Perry Community	3445	New Castle Community	5075	North Lawrence Community
1900	Cowan Community	3455	Charles A. Beard Memorial	5085	Mitchell Community
1910	Mt. Pleasant Township Community				
1940	Daleville Community				
1970	Muncie Community				

INDIANA SCHOOL DISTRICTS

(continued)

County	District Number and Name	County	District Number and Name	County	District Number and Name
MADISON		PERRY		STEBEN	
5245	West Central Community	6325	Perry Central Community	7605	Fremont Community
5255	South Madison Community	6340	Cannelton City	7610	Hamilton Community
5265	Alexandria Community	6350	Tell City-Troy Township	7615	M.S.D. Steuben County
5275	Anderson Community				
5280	Elwood Community	PIKE		SULLIVAN	
		6445	Pike County	7645	Northeast
				7715	Southwest
MARION		PORTER		SWITZERLAND	
5300	M.S.D. Decatur Township	6460	M.S.D. Boone Township	7775	Switzerland County
5310	Franklin Township Community	6470	Duneland		
5330	M.S.D. Lawrence Township	6510	East Porter County		
5340	M.S.D. Perry Township	6520	Porter Township	TIPPECANOE	
5350	M.S.D. Pike Township	6530	Union Township	7855	Lafayette
5360	M.S.D. Warren Township	6550	Portage Township	7865	Tippecanoe
5370	M.S.D. Washington Township	6560	Valparaiso Community	7875	West Lafayette Community
5375	M.S.D. Wayne Township				
5380	Beech Grove	POSEY		TIPTON	
5385	Indianapolis Public	6590	M.S.D. Mount Vernon	7935	Northern Community Schools
5400	Speedway City	6600	M.S.D. North Posey County	7945	Tipton Community
		6610	New Harmony Town and Township		
MARSHALL		PULASKI		UNION	
5455	Culver Community	6620	Eastern Pulaski Community	7950	Union County
5470	Argos Community	6630	West Central		
5480	Bremen Public			VANDERBURGH	
5485	Plymouth Community	PUTNAM		7995	Evansville-Vanderburgh
5495	Triton	6705	South Putnam Community		
		6715	North Putnam Community	VERMILLION	
MARTIN		6750	Cloverdale Community	8010	North Vermillion Community
5520	Shoals Community	6755	Greencastle Community	8020	South Vermillion Community
5525	Loogootee Community				
		RANDOLPH		VIGO	
MIAMI		6795	Union	8030	Vigo County
5615	Maconaquah	6805	Randolph Southern		
5620	North Miami Consolidated	6820	Monroe Central	WABASH	
5625	Oak Hill United	6825	Randolph Central	8045	Manchester Community
5635	Peru Community	6835	Randolph Eastern	8050	M.S.D. Wabash County
				8060	Wabash City
MONROE		RIPLEY		WARREN	
5705	Richland-Bean Blossom Community	6865	South Ripley Community	8115	M.S.D. of Warren County
5740	Monroe County Community	6895	Batesville Community		
		6900	Jac-Cen-Del Community	WARRICK	
MONTGOMERY		6910	Milan Community	8130	Warrick County
5835	North Montgomery Community			WASHINGTON	
5845	South Montgomery Community	RUSH		8205	Salem Community
5855	Crawfordsville Community	6995	Rushville County	8215	East Washington
				8220	West Washington
MORGAN		ST. JOSEPH		WAYNE	
5900	Monroe-Gregg	7150	John Glenn	8305	Nettle Creek
5910	Eminence Consolidated	7175	Penn-Harris-Madison	8355	Western Wayne
5925	M.S.D. Martinsville	7200	Mishawaka City	8360	Centerville-Abington Community
5930	Mooreville Consolidated	7205	South Bend Community	8375	Northeastern Wayne
		7215	Union-North United	8385	Richmond Community
NEWTON		SCOTT		WELLS	
5945	North Newton	7230	Scott County District No. 1	8425	Southern Wells Community
5995	South Newton	7255	Scott County District No. 2	8435	Northern Wells Community
				8445	M.S.D. Bluffton-Harrison
NOBLE		SHELBY		WHITE	
6055	Central Noble Community	7285	Shelby Eastern	8515	North White
6060	East Noble	7350	Northwestern Consolidated	8525	Frontier
6065	West Noble	7360	Southwestern Consolidated	8535	Tri County
		7365	Shelbyville Central	8565	Twin Lakes
OHIO		SPENCER		WHITLEY	
6080	Rising Sun-Ohio County Community	7385	North Spencer County	8625	Smith-Green
		7445	South Spencer County	8665	Whitley County Consolidated
ORANGE		STARKE			
6145	Orleans Community	7495	Oregon-Davis		
6155	Paoli Community	7515	North Judson-San Pierre		
6160	Springs Valley Community	7525	Knox Community		
OWEN					
6195	Spencer-Owen Community				
PARKE					
6260	Southwest Parke Community				
6300	Rockville Community				
6310	Turkey Run Community				





1995 APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE INDIANA FORM IT-40 OR FORM IT-40PNR

NOTE: Form IT-9 is an automatic extension of time to file until June 17, 1996.
This IS NOT an extension of time to pay any state and/or county taxes due.

THE PURPOSE OF FORM IT-9

The IT-9 will allow you an automatic 60 day extension for filing your IT-40, Indiana Individual Income Tax Return, or the IT-40PNR, Indiana Part-Year Nonresident Individual Income Tax Return. The IT-9 does not extend the time for paying your income tax. The filing extension is automatic if you pay at least 90% of your state and county taxes by April 15, 1996.

Indiana will accept the Federal extension date, plus allow an additional 30 days. However, you must still pay 90% of your Indiana taxes by April 15, 1996. If you don't, the extension is not valid and penalty and interest will be charged on the balance due.

WHO SHOULD FILE IT-9

You should file this form and pay your tax if you cannot file your income tax return (IT-40 or IT-40PNR) by the due date of April 15, 1996 and you expect to owe additional tax. Form IT-9 does not allow you an extension of time to pay your taxes.

PENALTY AND INTEREST

Because the extension does not extend the due date for payment of taxes, a penalty may be assessed if you owe but did not pay at least 90% of the total tax due by April 15th.

If a penalty is due with your return, it is 10% of the tax due or \$5.00, whichever is greater. Any penalty due should be added to the amount of tax owed on your individual tax return at the time you file the return. Interest is charged on any unpaid state or county tax even though an extension has been granted. The interest rate changes yearly. Contact the Department to find out the current interest rate. The interest should also be added to the amount of tax owed on your individual tax return at the time you file the return.

HOW TO FILE

You can complete the worksheet below to figure 90% of your estimated income. Complete all information regarding your name(s), address and social security number(s). You must also be aware of your and your spouse's county of principal residence and county of principal work activity as of January 1, 1995.

Tax Computation Worksheet (See instructions below)

1. 1995 Income - Enter the total estimated or actual 1995 income	1.	
2. Exemptions X \$1000	2.	
3. State Taxable Income Tax - Line 1 minus Line 2	3.	
4. State Adjusted Gross Income - Line 3 X .034	4.	
5. County Income Tax - Line 3 X County Income Tax Rate	5.	
6. Total Tax - Add Lines 4 and 5	6.	
7. State and County Income Tax Withheld (See instructions)	7.	
8. 1995 Estimated Income Tax Payments (See instructions)	8.	
9. Other Credits (See instructions)	9.	
10. Total Credits - Add Lines 7 through 9	10.	
11. Total Tax - Subtract Line 10 from Line 6	11.	
12. Amount You Should Pay - Line 11 X .90	12.	

Line 1: 1995 Income - Enter your total actual or estimated income for 1995. If filing a joint return, include your spouse's income.

Line 2: Exemptions - Determine your total exemptions as they appeared on your federal income tax return. If you did not complete a federal return, you are allowed at least 1 exemption for yourself and any qualifying dependents. Multiply this number by \$1000 and enter the total on this line.

Line 5: County Income Tax - Multiply Line 3 by your county income tax rate. Refer to page 11 of the IT-40 booklet, page 19 of the IT-40PNR booklet, or complete CT-40, County Income Tax Worksheet.

Line 7: State and County Income Tax Withheld - Enter the amount of state tax withheld usually shown in box 18 of your W-2 form and county income tax, usually shown in box 21 of your W-2. You must also include your spouse's withholding and any amounts from Federal Form 1099s that indicate state or county income tax withholding.

Line 8: 1995 Estimated Tax Payments - Enter your total 1995 estimated income tax payments paid to the Department in 1995.

Line 9: Other Credits - Enter any credits which you expect to claim on your IT-40 or IT-40PNR. These credits might include the College Credit, the Unified Tax Credit for the Elderly, or any Schedule 2 Credits on the IT-40 or IT-40PNR.

Line 12: Amount You Should Pay - Multiply Line 11 by .90 (90%) and enter here. Pay this amount with your IT-9, Extension of Time to File on or before April 15, 1996.

•If Line 12 of the worksheet shows no balance due, you do not need to file this form, unless you are claiming the Unified Tax Credit For The Elderly after June 30, 1996.

•Enclose your check or money order made out to the Indiana Department of Revenue. Write your social security number on the check or money order.

•Your extension payment may be claimed as a credit on Line 22 of the IT-40 or on Line 24 of the IT-40PNR.

•If you need additional help you may call the Department at (317) 232-2240 or visit your nearest District Office.

Cut Along the Dotted Line

	Form IT-9 Revised 6-95 State Form 21006	Indiana Department of Revenue EXTENSION PAYMENT FOR TAX YEAR 1995	
		DUE DATE: April 15, 1996	
		Mail this voucher and payment to: Indiana Department of Revenue P.O. Box 6117 Indianapolis, IN 46206-6117	DO NOT WRITE ABOVE
ENTER THE AMOUNT OF YOUR PAYMENT HERE (As shown on Line 12 above).....			\$
Your Social Security Number	Spouse's Social Security Number	Your Daytime Telephone Number ()	
First Name(s) and Middle Initial(s)		Last Name	
Street Address			
City and State		Zip Code	



FORM
IT-40ES
Rev. 6-95
SF 46005

INDIANA DEPARTMENT OF REVENUE
1996 ESTIMATED TAX PAYMENT VOUCHER

Mail this voucher and payment to:
Indiana Department of Revenue
P.O. Box 6102
Indianapolis, IN 46206-6102

DO NOT WRITE ABOVE

Check the box to show which payment you are making:		ENTER THE AMOUNT OF YOUR PAYMENT HERE		\$
<input type="checkbox"/>	1st Quarter Payment Due April 15, 1996	YOUR SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
<input type="checkbox"/>	2nd Quarter Payment Due June 17, 1996	FIRST NAME(S) AND MIDDLE INITIAL(S)		LAST NAME
<input type="checkbox"/>	3rd Quarter Payment Due September 16, 1996	STREET ADDRESS		
<input type="checkbox"/>	4th Quarter Payment Due January 15, 1997	CITY AND STATE		ZIP CODE
		DAYTIME PHONE NUMBER ()		



Cut Along The Dotted Line

ESTIMATED INCOME TAX PAYMENTS

If you expect to have income that won't have Indiana taxes withheld, and the state tax due will be \$100 or more, then you should pay estimated income tax. Use the worksheet below to see how much you'll owe.

If you don't want to make your first quarter estimated payment for 1996 on your IT-40 income tax return, then you can use the voucher at the top of this page to make the payment. The due dates are shown on the voucher. We suggest that first time estimated income taxpayers make a copy of the blank voucher. This is in case the vouchers that are automatically issued (after we receive your first payment) don't get to you by the next payment's due date.

Estimated Income Tax Worksheet

A. Total Estimated Income for 1996.....	A.	
B. Total Exemptions _____ x \$1000.....	B.	
C. Amount Subject to Indiana Income Tax (Line A Minus Line B).....	C.	
D. Amount of State Income Tax Due (Line C x .034).....	D.	
E. Amount of County Income Tax Due (Line C x Your County Tax Rate).....	E.	
F. Total Estimated Income Tax for 1996 (Line D + Line E).....	F.	
G. a) Estimated State and County Income Tax Withheld _____	G.	
b) Total of Other Credits _____ a + b.....		
H. Amount of Declaration (Line F minus Line G).....	H.	
I. Each Installment for 1996 (Line H divided by 4).....	I.	

For more information about estimated income tax, contact the Department to get Income Tax Information Bulletin #3.



Please put this label on your return if the information is correct.

1995 INDIANA INDIVIDUAL INCOME TAX BOOKLET

This booklet contains: **2** Form IT-40, Individual Income Tax Form

- Form IT-9, Extension of Time to File
- Form IT-40ES, Estimated Tax Payment Voucher
- Envelope for IT-40
- Mail-In Voter Registration Application

CONTRIBUTION TO THE INDIANA NONGAME AND ENDANGERED WILDLIFE FUND

The Nongame and Endangered Wildlife Fund has enabled the Department of Natural Resources to return 73 young bald eagles to their natural habitat of the Indiana countryside. "Project Wild" teaches Indiana students about the environment in which they live.

Your donation to the Nongame and Endangered Wildlife Fund provides money for these programs and many others.

If you would like to make a donation to the fund you may either donate all or part of your tax refund on Line 28 of the IT-40 or complete the form below, enclose your check or money order made payable to the fund and mail them to:



Department of Natural Resources
 Division of Fish and Wildlife
 W-273 Indiana Government Center South
 402 West Washington
 Indianapolis, IN 46204

I (We) wish to donate _____ to the Indiana Nongame and Endangered Wildlife Fund.

 Name(s)

 Address

 City State Zip Code

Send to: Department of Natural Resources, Division of Fish and Wildlife, W-273 Indiana Government Center South, 402 West Washington, Indianapolis, IN 46204

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