

Name(s) shown on Form IT-40

Your Social Security Number

**Lake County Residents:** Turn to the *Special Instructions for Lake County Residents* on page 41 if you and/or your spouse lived and/or worked in Lake County, Ind., on Jan. 1, 2009. If you determine that Lake County tax is due, find your and/or spouse's 4-digit code number (see page 41) and enter it here.

Your Lake County 4-digit number

Spouse's Lake County 4-digit number

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

1. Enter the amount from IT-40, line 7. Note: If both you and your spouse lived in the same county on January 1 (or lived in the same Lake County location on January 1), enter the entire amount from Form IT-40, line 7 on line 1A only. See instructions on page 38

Column A - Yourself

Column B - Spouse's

1A		.00	1B		.00
2A		.00	2B		.00
3A		.00	3B		.00
4A	●		4B	●	
5A		.00	5B		.00
			6		.00
			7		.00
			8		.00
			9		.00

2. If you claimed a non-Indiana locality earnings deduction on Schedule 2, line 8, enter the amount here. If not, leave blank

3. Add lines 1 and 2

4. Enter the resident rate from the county tax chart on the back of this schedule for the county where you lived on Jan. 1, 2009

5. Multiply line 3 by the rate on line 4

6. Add lines 5A and 5B. Enter the total here. **Note: Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 7 and 8.** Otherwise, enter the total here and on line 9 below (see page 39)

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

8. Multiply line 7 by .0056 and enter total here

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

**SECTION 2: To be completed by those taxpayers who, on Jan. 1, 2009, were residents of a county that had not adopted a county income tax, but worked in an Indiana county that had adopted a county income tax.**

1. Enter your principal employment income. See page 39 for further Section 2 instructions

Column A - Yourself

Column B - Spouse's

1A		.00	1B		.00
2A		.00	2B		.00
3A		.00	3B		.00
4A		.00	4B		.00
5A		.00	5B		.00
6A	●		6B	●	
7A		.00	7B		.00
			8		.00

2. Enter deductions. See page 40 for the complete list of allowable deductions and further instructions

3. Subtract line 2 from line 1

4. Enter some or all of the exemptions from line 5 of Schedule 3 (see instructions on page 40)

5. Subtract line 4 from line 3

6. Enter the nonresident rate from the chart on the back of this schedule for the county where you worked on Jan. 1, 2009

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

8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 9 of Form IT-40

# 2009 Indiana County Income Tax Rates and County Codes

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

County Code #	County Name	Resident Rate	Nonresident Rate	County Code #	County Name	Resident Rate	Nonresident Rate
01	Adams	.01124	.00674	49	Marion	.0162*	.00405*
02	Allen	.01	.0055	50	Marshall	.0125	.0025
03	Bartholomew	.010625*	.003125*	51	Martin	.01	.004
04	Benton	.0229	.0054	52	Miami	.0254*	.00965*
05	Blackford	.0136	.0061	53	Monroe	.010425*	.0026063*
06	Boone	.01	.0025	54	Montgomery	.021	.006
07	Brown	.022	.005	55	Morgan	.0272	.0052
08	Carroll	.0155*	.004*	56	Newton	.01	.0025
09	Cass	.015	.0075	57	Noble	.015	.0075
10	Clark	.0154167*	.0075	58	Ohio	.01	.0025
11	Clay	.0133333*	.0025	59	Orange	.0125	.005
12	Clinton	.02*	.0075	60	Owen	.013	.0055
13	Crawford	.01	.005	61	Parke	.024875*	.0075
14	Daviess	.0175	.0075	62	Perry	.0106	.00685
15	Dearborn	.006	.0015	63	Pike	.004	.004
16	Decatur	.0133	.0058	64	Porter	.005	.005
17	DeKalb	.015	.0075	65	Posey	.0055*	.0023125*
18	Delaware	.0105	.006	66	Pulaski	.0313	.0068
19	Dubois	.01	.0055	67	Putnam	.015	.0075
20	Elkhart	.015	.005	68	Randolph	.015	.0075
21	Fayette	.0237	.0087	69	Ripley	.0138	.0063
22	Floyd	.0115	.0065	70	Rush	.015	.0075
23	Fountain	.011	.0035	71	St. Joseph	.010375*	.0044688*
24	Franklin	.0125	.005	72	Scott	.0141	.004725
25	Fulton	.0193*	.0068	73	Shelby	.0125	.005
26	Gibson	.005	.005	74	Spencer	.008	.00575
27	Grant	.015*	.005625*	75	Starke	.0106	.0081
28	Greene	.01	.0025	76	Steuben	.0179*	.0054
29	Hamilton	.01	.0025	77	Sullivan	.003	.003
30	Hancock	.011625*	.004125*	78	Switzerland	.01	.0025
31	Harrison	.01	.005	79	Tippecanoe	.011	.0065
32	Hendricks	.014	.0065	80	Tipton	.0133	.0058
33	Henry	.0125	.005	81	Union	.015	.005
34	Howard	.016 <sup>1</sup>	.0055 <sup>1</sup>	82	Vanderburgh	.01	.0025
35	Huntington	.016*	.005	83	Vermillion	.001	.001
36	Jackson	.016	.0075	84	Vigo	.0125	.0075
37	Jasper	.0305	.005	85	Wabash	.029	.0075
38	Jay	.0245	.0075	86	Warren	.0212	.0057
39	Jefferson	.0035	.0035	87	Warrick	.005	.005
40	Jennings	.0125	.005	88	Washington	.015	.0075
41	Johnson	.01	.0025	89	Wayne	.015	.005
42	Knox	.011	.0065	90	Wells	.021	.007
43	Kosciusko	.01	.00475	91	White	.0132	.0057
44	LaGrange	.014	.0065	92	Whitley	.012329	.004829
45	Lake	NA	NA				
46	LaPorte	.0095	.007	94	Illinois		
47	Lawrence	.011875*	.0025	95	Kentucky		
48	Madison	.0129167*	.0051042*	96	Michigan		
				97	Ohio		
				98	Pennsylvania		
				99	Wisconsin		
				00	All Other States		

<sup>1</sup> Includes the Howard County jail operating and maintenance income tax rate.

