



Form
IT-40NR
State Form 44406
R9 / 9-10

**Reciprocal Nonresident Indiana
Individual Income Tax Return**
Due April 18, 2011

2010

Your Social Security Number		Spouse's Social Security Number		Check the box if you are married filing separately. ☐	
Your first name		Initial	Last name		Suffix
If filing a joint return, spouse's first name		Initial	Last name		Suffix
Present address (number and street or rural route)				Foreign country 2-character code	
City		State	Zip/Postal code		If any individual listed above died during 2010, enter date of death below (MMDD). Taxpayer's date of death 2010 Spouse's date of death 2010
Enter the 2-digit code numbers (see instructions) for the county and/or state where you lived and worked on January 1, 2010 (see back of form if you worked in Lake County). Yourself State where you lived County where you worked Spouse State where you lived County where you worked					

Your State of Residence: Check the appropriate box to indicate your state of residence for 2010.

☐ Kentucky ☐ Michigan ☐ Ohio ☐ Pennsylvania ☐ Wisconsin

Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 2010.

Important: You must file Form IT-40PNR if you have Indiana riverboat winnings.

Read Instructions First

Yours (A)

Spouse's (B)

1. Enter gross income from your Indiana employment 1A 00 2. Allowable deductions: attach front page of federal Form 1040 ... 2A 00 3. Indiana adjusted gross income: line 1 minus line 2..... 3A 00 4. Exemptions: see instructions 4A 00 5. Taxable income: line 3 minus line 4 5A 00 6. County tax nonresident rate from chart (see instructions)..... 6A . 7. County tax due: multiply line 5 x line 6 7A 00 8. Total county tax due: add lines 7A and 7B (if answer is less than zero, leave blank) Total Tax 9. Indiana state tax withheld: attach W-2 forms 10. Indiana county tax withheld: attach W-2 forms..... Your W-2(s) showing <u>Indiana</u> state and county taxes withheld must be enclosed. 11. Add lines 9 and 10 Total Credits 12. Overpayment: if line 11 is more than line 8, subtract line 8 from line 11 and enter amount to be refunded to you. No refund will be issued for less than \$1..... Your Refund 13. a. Routing Number c. Type: ☐ Checking ☐ Savings b. Account Number d. Place an "X" in the box if refund will go to an account outside the United States ☐ 14. Subtract line 11 from line 8..... 15. Penalty if filed after the due date (see instructions) 16. Interest if filed after the due date (see instructions) 17. Total amount you owe: add lines 14, 15 and 16..... Amount You Owe	1B 00 2B 00 3B 00 4B 00 5B 00 6B . 7B 00 8 00 9 00 10 00 11 00 12 00 Direct Deposit (see instructions) 14 00 15 00 16 00 17 00
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No payment is due if you owe less than \$1. Do not send cash. Please make your check or money order payable to: **Indiana Department of Revenue**. See instructions if paying by credit card or electronic check.



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Information for Lake County, Indiana

If you and/or your spouse worked in Lake County, Indiana, on Jan.1, 2010, enter your and/or your spouse's 4-digit identifying number from the *Lake County Chart* below.

Your 4-digit Lake County number

Spouse's 4-digit Lake County number

Extension of time to filePlace "X" in box if you have filed a federal extension of time to file, Form 4868 ☐Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or online via [ePay](#). ☐**Authorization**

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I 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. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Daytime telephone number

Your Signature _____

Date _____

Spouse's Signature _____

Date _____

E-mail address where we can reach you

I authorize the Department to discuss my return with my personal representative (see below) ☐ Yes ☐ No
If yes, complete the information below.

Personal Representative's Name (please print)Telephone number

Address _____

City _____

State _____ Zip Code _____

Paid Preparer: Firm's Name (or yours if self-employed)☐ IN-OPT on file with paid preparer if not filing electronically☐ Federal I.D. Number ☐ PTIN **OR** ☐ Social Security Number

Address _____

City _____

State _____ Zip Code _____

Lake County Chart

4504	Cedar Lake	4529	Lowell
4506	Crown Point	4530	Merrillville
4511	Dyer	4531	Munster
4512	East Chicago	4532	New Chicago
4513	Gary	4540	Schererville
4515	Griffith	4541	Schneider
4516	Hammond	4546	St. John
4518	Highland	4549	Whiting
4519	Hobart	4550	Winfield
4524	Lake Station	4599	Other Communities

at the top of this page the 4-digit number (from the chart to the left) associated with that location. If you and/or your spouse worked in Lake County community not on the list, enter the 4-digit number 4599.

Authorization/Signature Section

If this is a joint return, both you and your spouse must sign and date the tax return. Please enter your daytime telephone number so we can call you if we have any questions about your tax return. Also, enter your e-mail address if you would like us to be able to contact you by e-mail.

Personal Representative Information

Typically, the Department will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want the Department to be able to discuss your tax return with someone else (e.g. the person who prepared it, a relative or friend, etc.), you'll need to complete this area.

First, you must check the "Yes" box which follows the sentence "I authorize the Department to discuss my tax return with my personal representative."

Next, enter:

- The name of the individual you are designating as your personal representative.
- That person's telephone number.
- That person's complete address.

If you complete this area, you are authorizing the Department to be in contact with someone other than you concerning information about this tax return. After your return is filed, the Department will communicate primarily with your designated personal representative.

Note: If you are due a refund, it will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

Lake County Information

If you and/or your spouse worked in Lake County, Indiana, on Jan. 1, 2010, enter



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2010 Indiana Nonresident County Tax Rates PLUS the 2-digit code numbers

County Code	County Name	Nonresident Rate	County Code	County Name	Nonresident Rate	County Code	County Name	Nonresident Rate
01	Adams	.00674	34	Howard	.0055	67	Putnam	.0075
02	Allen	.0055	35	Huntington	.005	68	Randolph	.0075
03	Bartholomew	.005*	36	Jackson	.0075	69	Ripley	.0063
04	Benton	.0054	37	Jasper	.005	70	Rush	.0075
05	Blackford	.0061	38	Jay	.007125*	71	St. Joseph	.007375*
06	Boone	.0025	39	Jefferson	.0035	72	Scott	.004725
07	Brown	.005	40	Jennings	.005	73	Shelby	.005
08	Carroll	.004	41	Johnson	.0025	74	Spencer	.00575
09	Cass	.006875*	42	Knox	.0065	75	Starke	.0081
10	Clark	.0075	43	Kosciusko	.00475	76	Steuben	.0054
11	Clay	.0025	44	LaGrange	.0065	77	Sullivan	.003
12	Clinton	.0075	45	Lake	NA	78	Switzerland	.0025
13	Crawford	.005	46	LaPorte	.007	79	Tippecanoe	.0065
14	Daviess	.0075	47	Lawrence	.0025	80	Tipton	.0058
15	Dearborn	.0015	48	Madison	.00625*	81	Union	.005
16	Decatur	.0058	49	Marion	.00405	82	Vanderburgh	.0025
17	DeKalb	.0075	50	Marshall	.0025	83	Vermillion	.001
18	Delaware	.006	51	Martin	.004	84	Vigo	.0075
19	Dubois	.0055	52	Miami	.00965	85	Wabash	.0075
20	Elkhart	.005	53	Monroe	.002625*	86	Warren	.0057
21	Fayette	.0087	54	Montgomery	.006	87	Warrick	.005
22	Floyd	.0065	55	Morgan	.0052	88	Washington	.0075
23	Fountain	.0035	56	Newton	.0025	89	Wayne	.005
24	Franklin	.005	57	Noble	.0075	90	Wells	.007
25	Fulton	.0068	58	Ohio	.0025	91	White	.0057
26	Gibson	.005	59	Orange	.005	92	Whitley	.004829
27	Grant	.0075*	60	Owen	.0055			
28	Greene	.0025	61	Parke	.0075	94	Illinois	
29	Hamilton	.0025	62	Perry	.00685	95	Kentucky	
30	Hancock	.0044167*	63	Pike	.004	96	Michigan	
31	Harrison	.005	64	Porter	.005	97	Ohio	
32	Hendricks	.0065	65	Posey	.00625*	98	Pennsylvania	
33	Henry	.005	66	Pulaski	.0068	99	Wisconsin	
						00	All Other States	

You may decide at any time to revoke the authorization for the Department to be in contact with your personal representative. If you do, you will need to tell us that in a signed statement. Include your name, Social Security number and the year of your tax return. Mail your statement to Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN. 46206-0040.

Paid Preparer Information

Fill out this area if a paid preparer completed this tax return.

Note: This area needs to be completed even if the paid preparer is the same individual designated as your personal representative.

The paid preparer must provide:

- The name and address of the firm that he/she represents.

- IN-OPT box must be checked if taxpayer refuses to have this tax return electronically filed, and paid preparer has a completed Form IN-OPT on file.
- His/her identification number.
- His/her telephone number.
- Complete address.
- Signature with date.

Who may file Form IT-40RNR? Full-year residents of Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin may use this form if:

- Your income from Indiana sources is only from wages, salaries, tips or commissions or unemployment compensation,* and
- Your Indiana credits are only from Indiana state and/or county taxes withheld.

*Unemployment compensation from Indiana sources received by an Indiana nonresident is not subject to tax in Indiana.

Important: Do not file this form if you have Indiana riverboat winnings. You must file Form IT-40PNR.

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2010, you worked in an Indiana county that has adopted a county income tax. Check the chart above to see if the county in which you worked has adopted a tax. Carefully read the instructions for lines 1 through 7 to figure the county tax due.

Important: Complete your federal tax return first. If you file a joint federal return, you must file a joint Indiana return. If you file a separate federal return, you must file a separate Indiana return.

County information section: Since you were a full-year nonresident of Indiana for 2010, you must enter the 2-digit code

number for the state in which you lived. You'll find this number on the chart above.

The county where you worked will be that county where you performed the principal amount of your work on Jan. 1, 2010. Changes in the Indiana county where you worked after Jan. 1, 2010, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2010 (*or not at all*), you are not subject to county tax this year. You should enter the 2-digit state code number in the *County where you worked* boxes.

Answer the following questions:

- Was your principal place of employment on Jan. 1, 2010, located in an Indiana county? If yes, go on to the next question. If no, skip lines 1 through 8 and enter all Indiana state and county withholding amounts on lines 9 and/or 10.
- If you answered yes to the above question, does this county, located on the chart above, have a county tax rate? If yes, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 8 and enter any Indiana withholding amounts on lines 9 and/or 10.

Line-by-Line Instructions

Lines 1A and 1B - Gross income from Indiana principal place of employment (county where you worked): Enter the amount of wages, tips, salaries, and commissions earned in Indiana. If you earned any other type of income from Indiana, such as partnership, farm, sole proprietorship, etc., then do not file this form. Instead, Form IT-40PNR *must* be filed.

Lines 2A and 2B - Allowable deductions: Enter any allowable federal deduction that applies to your Indiana earned income. Such a deduction would include an individual retirement account (IRA).

Line 4A and 4B - Exemptions: Read the following to see which exemptions are available to you.

You are allowed \$1,000 for:

- Each exemption claimed on your federal return*; plus
- You and/or your spouse if age 65 or older; plus
- You and/or your spouse if blind.

* You are allowed \$1,000 for yourself even if someone else can claim you on their federal return.

You are allowed \$500 for you and/or your spouse if age 65 or older and your federal adjusted gross income is less than \$40,000.

You are allowed \$1,500 for certain dependent children who also meet the following requirements: the dependent child must be a son, stepson, daughter, stepdaughter, and/or foster child who is your child. They must be under the age of 19 by Dec. 31, 2010, or a student who is under the age of 24 by Dec. 31, 2010.

Generally, in the case of a joint return, the taxpayer with the highest county tax rate would benefit the most by claiming the dependents.

At no time can one spouse use the other spouse's personal exemption(s).

Example: Jim and Rita both owe county tax. They claimed themselves and their son for a total of three exemptions on their federal income tax return (\$3,000 in Indiana exemptions). They'll also get an additional \$1,500 for their son, for a \$4,500 total. Since Jim's tax rate is higher than Rita's, he'll use \$3,500 total exemptions on line 4A and Rita will use her \$1,000 personal exemption on line 4B.

Line 6A and 6B - County tax: Enter the county tax rate from the chart for the county where you worked on Jan. 1, 2010.

Line 9 - Indiana state tax withheld: Add all *Indiana* state tax withheld on your W-2 forms and your spouse's W-2 forms and enter the total on this line. You must enclose all your W-2 forms to verify this amount.

Line 10 - Indiana county tax withheld: Add all *Indiana* county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the total on this line. You must enclose all your W-2 forms to verify this amount.

Note: If you are eligible to claim other credits, like estimated tax, college credit, etc., you must file Form IT-40PNR instead of this form.

Line 13 - Direct Deposit

If you want your refund directed into your bank account, complete lines 13a, b and c.

- a. The routing number is 9 (nine) digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number.

- b. The account number can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank.

- c. Check the appropriate box for the type of account you are making your deposit to: either a checking account or savings account.

- d. To comply with banking rules, you must place an X in the box on line d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

Line 15 - Penalty: If your return is filed after the April 18, 2011, due date and you have an amount due, you will probably owe a penalty. Penalty is 10 percent of the line 14 amount due or \$5, whichever is greater. Exception: If you have a valid federal extension of time to file, are filing by the extended filing due date, and have paid at least 90 percent of the line 14 amount due, then no penalty is due.

Line 16 - Interest: If your tax return is filed after the April 18, 2011, due date and you have an amount due on line 14, you will owe interest (even if you have an extension of time to file). Contact the Department at (317) 232-2240 or visit our Web site at www.in.gov/dor/ (get Departmental Notice #22) for the current interest rate.

Line 17 - Amount You Owe: There are several ways to pay the amount you owe. If sending a check, money order or cashiers check, make it payable to: Indiana Department of Revenue. Just include it loose in the envelope. **Do not** staple it to the return. **Do not** send cash.

Note: All payments made to the Indiana Department of Revenue must be made with U.S. funds.

You may also pay by using your American Express® Card, Discover® Card, MasterCard® or VISA® by calling 1-800- 2-PAY TAX (1-800-272-9829). Or, log on to www.in.gov/dor/epay and use your Discover® Card, MasterCard® or VISA® to make a payment.

The **eCheck** payment method, which uses a paperless check, is available. Go to our Web site at www.in.gov/dor/epay/3726.htm and follow the step-by-step instructions to make your payment. The fee for using this service is \$1.00.