



Form
IT-40PNR
State Form 44406
(R18 / 9-19)

Reciprocal Nonresident Indiana Individual Income Tax Return

Due April 15, 2020

2019

Your Social Security Number <input type="text"/>		Spouse's Social Security Number <input type="text"/>		Check the box if you are married filing separately. <input type="checkbox"/>
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 <input type="text"/>	
City	State	Zip/Postal code		

Enter the **2-digit code** numbers (see instructions) for the county and/or state where you lived and worked on January 1, 2019.

Taxpayer's date of death 2019

Yourself
State where you lived County where you worked

Spouse
State where you lived County where you worked

Spouse's date of death 2019

Your State of Residence: Check the appropriate box to indicate your state of residence for 2019.

☐ Kentucky ☐ Michigan ☐ Ohio ☐ Pennsylvania ☐ Wisconsin

Important: You must file Form IT-40PNR if you have

Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Indiana riverboat winnings. 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 2019.

Read Instructions First

Yours (A)

Spouse's (B)

1. Enter gross income from your Indiana employment	1A	<input type="text"/>	<input type="text"/>	<input type="text"/>	1B	<input type="text"/>	<input type="text"/>
2. Allowable deductions: attach federal Schedule 1	2A	<input type="text"/>	<input type="text"/>	<input type="text"/>	2B	<input type="text"/>	<input type="text"/>
3. Indiana adjusted gross income: line 1 minus line 2	3A	<input type="text"/>	<input type="text"/>	<input type="text"/>	3B	<input type="text"/>	<input type="text"/>
4. County tax rate from chart (see instructions)	4A	.	<input type="text"/>	<input type="text"/>	4B	.	<input type="text"/>
5. County tax due: multiply line 3 x line 4	5A	<input type="text"/>	<input type="text"/>	<input type="text"/>	5B	<input type="text"/>	<input type="text"/>
6. Total county tax due: add lines 5A and 5B	Total Tax				6	<input type="text"/>	<input type="text"/>
7. Indiana state tax withheld: attach W-2 forms					7	<input type="text"/>	<input type="text"/>
8. Indiana county tax withheld: attach W-2 forms					8	<input type="text"/>	<input type="text"/>
Your W-2(s) showing <u>Indiana</u> state and county taxes withheld must be enclosed.							
9. Add lines 7 and 8	Total Credits				9	<input type="text"/>	<input type="text"/>
10. Overpayment: if line 9 is more than line 6, subtract line 6 from line 9 and enter amount to be refunded to you	Your Refund				10	<input type="text"/>	<input type="text"/>
11. a. Routing Number <input type="text"/>	c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		Direct Deposit (see instructions)				
b. Account Number <input type="text"/>							
d. Place an "X" in the box if refund will go to an account outside the United States <input type="checkbox"/>							
12. Subtract line 9 from line 6 if line 6 is greater than line 9					12	<input type="text"/>	<input type="text"/>
13. Penalty if filed after the due date (see instructions)					13	<input type="text"/>	<input type="text"/>
14. Interest if filed after the due date (see instructions)					14	<input type="text"/>	<input type="text"/>
15. Total amount you owe: add lines 12, 13 and 14	Amount You Owe				15	<input type="text"/>	<input type="text"/>

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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Extension of time to file

Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment. ☐

Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online. ☐

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.

Your Signature _____ Date _____ Daytime telephone number _____

Spouse's Signature _____ Date _____ Email 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

PTIN _____

Address _____

City _____

State _____ Zip Code _____

Preparer's signature: _____

- If enclosing payment mail to: Indiana Department of Revenue, P.O. Box 7224, Indianapolis, IN 46207-7224.
- Mail all other returns to: Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.



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Reciprocal States' 2-digit County Code Number and 2019 Indiana County Tax Rates

*These rates have changed from the chart printed here last year

State Code	Certain States	County Code	County Name	County Tax Rate	County Code	County Name	County Tax Rate
94	Illinois	26	Gibson	.007	61	Parke	.0265
95	Kentucky	27	Grant	.0225	62	Perry	.0181
96	Michigan	28	Greene	.0175*	63	Pike	.0075
97	Ohio	29	Hamilton	.01	64	Porter	.005
98	Pennsylvania	30	Hancock	.017	65	Posey	.0125
99	Wisconsin	31	Harrison	.01	66	Pulaski	.0338
00	All Other States	32	Hendricks	.015	67	Putnam	.02*
		33	Henry	.015	68	Randolph	.0225
		34	Howard	.0175*	69	Ripley	.0138
		35	Huntington	.0175	70	Rush	.021
		36	Jackson	.021	71	St. Joseph	.0175
		37	Jasper	.02864	72	Scott	.0216*
		38	Jay	.0245	73	Shelby	.015
		39	Jefferson	.0035	74	Spencer	.008
		40	Jennings	.025	75	Starke	.0171
		41	Johnson	.01	76	Steuben	.0179
		42	Knox	.01	77	Sullivan	.006*
		43	Kosciusko	.01	78	Switzerland	.01
		44	LaGrange	.0165*	79	Tippecanoe	.011
		45	Lake	.015	80	Tipton	.026
		46	LaPorte	.0095	81	Union	.0175
		47	Lawrence	.0175	82	Vanderburgh	.012*
		48	Madison	.0175	83	Vermillion	.015*
		49	Marion	.0202*	84	Vigo	.014375*
		50	Marshall	.0125	85	Wabash	.029
		51	Martin	.0175*	86	Warren	.0212
		52	Miami	.0254	87	Warrick	.005
		53	Monroe	.01345	88	Washington	.02
		54	Montgomery	.023*	89	Wayne	.015
		55	Morgan	.0272	90	Wells	.021
		56	Newton	.01	91	White	.0132
		57	Noble	.0175	92	Whitley	.014829
		58	Ohio	.0125			
		59	Orange	.0175*			
		60	Owen	.013			

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.

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.

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.

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, and

- Your Indiana credits are only from Indiana state and/or county taxes withheld.

While **unemployment compensation** from Indiana sources received by an Indiana nonresident is not subject to tax in Indiana, you must file Form IT-40PNR to claim a refund of ANY Indiana state/county withholdings.

Professional team members cannot file Form IT-40RNR; they must file Form IT-40PNR.

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, 2019, you worked in an Indiana county. Carefully read the instructions for lines 1 through 5 to figure any 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 2019, you must enter the 2-digit code number for the state in which you lived. You'll find this number on the chart on page 1 of the instructions.

The county where you worked will be that county where you performed the principal amount of your work on Jan. 1, 2019. Changes in the Indiana county where you worked after Jan. 1, 2019, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2019 (*or not at all*), you are not subject to county tax this year. You should enter your 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, 2019, located in an Indiana county? If yes, go on to the next question. If no, skip lines 1 through 6 and enter all Indiana state and county withholding amounts on lines 7 and/or 8.
- If you answered yes to the above question, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 6 and enter any Indiana withholding amounts on lines 7 and/or 8.

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 received 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 deduction claimed on your federal return (Forms 1040/1040A) that applies directly to your Indiana earned income. Such a deduction could include the educator expense, if it is directly related to the income reported on line 1. Do not enter any itemized deductions.

Note. Exemptions are no longer allowed when figuring income subject to county tax on Form IT-40RNR (see 45 IAC 3.1-4-4(g) of the Indiana Administrative Code).

Line 3 - Indiana Adjusted Gross

Income: Subtract line 1 from line 2. If the answer is less than zero, leave blank.

Line 4A and 4B - County tax: Enter the county tax rate from the chart for the county where you worked on Jan. 1, 2019.

Line 7, 8 - Indiana state and county

tax withheld: Add all *Indiana* state and county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the totals on the appropriate line. You must enclose all your W-2 forms to verify these amounts.

Line 11 - Direct Deposit

If you want your refund directed into your bank account, complete lines 11a, 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.
- b. The account number can be up to 17 digits. Omit any hyphens, accents and special symbols.
- c. Check the appropriate box for the type of account you are making your deposit.
- 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 13 - Penalty: If your return is filed after the April 15, 2020 due date, and you have an amount due, you will probably owe a penalty. Penalty is 10 percent of the line 12 amount due or \$5, whichever is greater. Exception: If you have a valid federal or state extension of time to file and are filing by the extended filing due date, then no penalty is due.

Line 14 - Interest: If your tax return is filed after the April 15, 2020, due date and you have an amount due on line 12, you will owe interest (even if you have an extension of time to file). Visit our website at www.in.gov/dor/3618.htm (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 cashier's check, make it payable to: Indiana Department of Revenue. Just include it loose in the envelope.

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

You may also pay by using your MasterCard® or VISA® by calling 1-800-2-PAY TAX (1-800-272-9829). Or, log on to www.in.gov/dor/4340.htm and use your MasterCard® or VISA® to make a payment.

The **eCheck** payment method, which uses a paperless check, is available. Go to our website at www.in.gov/dor/4340.htm and follow the step-by-step instructions to make your payment. The fee for using this service is \$1.00.