

Form IT-40RNR State Form 44406 (R20 / 9-21)

Reciprocal Nonresident Indiana Individual Income Tax Return Due April 18, 2022

Place "X" in box if amending

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	Your Social Security Number					Spouse's So Security Nur						Check the box if you are narried filing separately	
Present address (number and street or rural route) Prosign country Chairsofter code Fronting country Chairsofter	Your first name				Initial	Last name						Suffix	
State Zip/Postal code If any individual listed above died during 2021, enter date of death beliew (MMDD).	If filing a joint retu	rn, spouse's	first name		Initial	Last name						Suffix	
County tax rate from chart (see instructions) County tax due: multiply line 3 x line 4 County tax due: multiply line 3 x line 4 County tax due: multiply line 3 x line 4 County tax due: multiply line 3 x line 4 County tax due: multiply line 3 x line 4 County tax due: multiply line 5 x and 58 County tax due: multiply line 5 x and 58 County tax due: multiply line 5 x and 58 County tax due: multiply line 5 x and 58 County tax due: multiply line 6 x dialea (county tax due: multiply line 6 x dialea (county tax due: multiply line 7 and 8 County tax due: multiply line 6 x dialea (county tax due: multiply line 7 and 8 County tax due: multiply line 6 x dialea (county tax due: d	Present address (number and	street or re	ural rout	te)								
and worked on January 1, 2021. Yourself State where you worked or January 1, 2021. Spouse Spouse Spouse date of death 2021. Your State of Residence: Check the appropriate box to indicate your state of residence for 2021. 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 2021. Read Instructions First Yours (A) Spouse's (B) 1. Enter gross income from your Indiana employment 1. Enter gross income from your Indiana employment 2. Allowable deductions: attach federal Schedule 1. 2. Allowable deductions: attach federal Schedule 1. 2. Allowable deductions: attach federal Schedule 1. 2. Allowable very state from chart (see instructions) 3. Indiana adjusted gross income: line 1 minus line 2. 3. Allowable with the company of the part of the par	City					State	Zip/P	ostal code					
Kentucky Michigan Ohio Pennsylvania Wisconsin Important: 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 2021. Read Instructions First Yours (A) Spouse's (B)	and worked on State where	January 1, 2 Y o Cou	2021. ` urself . nty where		ictions)	State where		Spouse —	you lived	date o	f death		
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 2021. Read Instructions First	Your State of R	Residence:	Check th	e appro	opriate	box to indicate	your st	ate of resider	nce for 202	1.			
1. Enter gross income from your Indiana employment	Note: You mus Return, if you w	t file Form l' ere a reside	T-40PNR ent of a st	 , Part-Y ate oth	ear Re' er than	esident or Nonr those listed; h	esident l nad India	 Indiana Indivi Ina income o	idual Incom		For	m IT-40PNR if you	have
2. Allowable deductions: attach federal Schedule 1	Read Instr	uctions	First					Yours	(A)			Spouse's (B)
3. Indiana adjusted gross income: line 1 minus line 2	1. Enter gross	income fro	m your Ir	diana	employ	yment	1A			00	1B		0.0
4. County tax rate from chart (see instructions) 4A 5 5 County tax due: multiply line 3 x line 4 5 6 00 5 6 Total county tax due: add lines 5A and 5B 7 Total Tax 7 100 6 6 00 7 00 8 Indiana state tax withheld: attach W-2 forms 8 10 00 8 10 00 10 00 10 00 10 00 10 00 10 00 10 00 10 00 10 00 10 1	2. Allowable d	eductions:	attach fed	deral So	chedule	e 1	2A			00	2B		0.0
5. County tax due: multiply line 3 x line 4	3. Indiana adju	usted gross	income:	line 1 r	ninus li	ine 2	3A			0.0	3B		0.0
6. Total county tax due: add lines 5A and 5B	4. County tax	rate from cl	hart (see	instruct	tions)		4A				4B	•	
7. Indiana state tax withheld: attach W-2 forms	5. County tax	due: multip	ly line 3 x	line 4			5A			00	5B		0.0
8. Indiana county tax withheld: attach W-2 forms	6. Total county	/ tax due: a	dd lines 5	A and	5B				Tot	al Tax	6		0.0
Your W-2(s) showing Indiana state and county taxes withheld must be enclosed. 9. Add lines 7 and 8	7. Indiana stat	te tax withh	eld: attac	h W-2 f	orms .						7		0.0
9 Add lines 7 and 8	8. Indiana cou	inty tax with	held: atta	ch W-2	2 forms	3					8		0.0
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 W-2(s) showing	<u>Indiana</u> :	state aı	nd cou	inty taxes with	nheld m	ust be enclo	sed.				
refunded to you	9. Add lines 7	and 8							Total C	Credits	9		0.0
b. Account Number Direct Deposit (see instructions) d. Place an "X" in the box if refund will go to an account outside the United States 12. Subtract line 9 from line 6 if line 6 is greater than line 9											10		00
12. Subtract line 9 from line 6 if line 6 is greater than line 9	b. Account Number						Deposit						
13. Penalty if filed after the due date (see instructions)	d. Place an	"X" in the b	ox if refu	nd will	go to a	n account outs	side the	Jnited States	3 📗				
14. Interest if filed after the due date (see instructions)	·					12		00					
						13		00					
15. Total amount you owe: add lines 12, 13 and 14	14. Interest if fil	ed after the	due date	e (see i	nstruct	ions)					14		00
	15. Total amou	nt you owe:	add lines	12, 13	3 and 1	4		Α	mount Yo	u Owe	15		00

Indiana Department of Revenue. See instructions if paying by credit card or electronic check.



Extension of time to file		
Place "X" in box if you have filed a federal extension of time to	file, Form 4868, or mad	e an online extension payment.
Place "X" in box if you have filed an Indiana extension of time t	o file, Form IT-9, or mad	de an Indiana extension payment online.
<u>Authorization</u>		
Under penalty of perjury, I have examined this return and all at		
and correct. I understand that if this is a joint return, any refund		
under this return. Also, my request for direct deposit of my ref		
furnish my financial institution with my routing number, account	• • • • • • • • • • • • • • • • • • • •	•
properly deposited. I give permission to the Department to cor	ntact 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	Email address where we can reach you
I authorize the Department to discuss my return with my	Paid Preparer: F	Firm's Name (or yours if self-employed)
personal representative (see below).		
Yes No If yes, complete the information below.		
Personal Representative's Name (please print)	☐☐ IN-OPT on fil	e with paid preparer if not filing electronically
	PTIN	
Telephone		
number	Address	
Address	L City L	
City	State	Zip Code
	Preparer's	
State Zip Code Zip Code	」 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.

Reciprocal States' 2-digit County Code Number and 2021 Indiana County Tax Rates

*These rates have changed from the chart printed here last year RATES WILL BE UPDATED BY 10/15/21

State	Certain
<u>Code</u>	<u>States</u>
94	Illinois
95	Kentucky
96	Michigan
97	Ohio
98	Pennsylvania
99	Wisconsin
00	All Other States

		County
County	County	Tax
<u>Code</u>	<u>Name</u>	Rate
01	Adams	.01624
02	Allen	.0148
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.015
06	Boone	.015
07	Brown	.025234
80	Carroll	.022733
09	Cass	.027
10	Clark	.02
11	Clay	.0235
12	Clinton	.0245
13	Crawford	.01
14	Daviess	.015
<u>15</u>	Dearborn	.012
16	Decatur	.025
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012
20	Elkhart	.02
21	Fayette	.0257
22	Floyd	.0135
23	Fountain	.021
24	Franklin	.015
25	Fulton	.0268

County Code	County Name	County Tax Rate
26	Gibson	.009
27	Grant	.0255
28	Greene	.0195
29	Hamilton	.011
30	Hancock	.0194
31	Harrison	.01
32	Hendricks	.017
33	Henry	.017
34	Howard	.0175
35	Huntington	.0195
36	Jackson	.021
37	Jasper	.02864
38	Jay	.0245
39	Jefferson	.009
40	Jennings	.025
41	Johnson	.012
42	Knox	.012
43	Kosciusko	.01
44	LaGrange	.0165
45	Lake	.015
46	LaPorte	.0095
47	Lawrence	.0175
48	Madison	.0175
49	Marion	.0202
<u>50</u> 51	Marshall Martin	.0125
51 52	Miami	.025* .0254
52 53		.0254
53 54	Montgomon	.01345 .023
54 55	Montgomery Morgan	.023 .0272
56	Newton	.0272
56 57	Noble	.0175
5 <i>1</i> 58	Ohio	.0175
50 59	Orange	.0175
60	Oven	.0175
90	Owen	.01023

County Code	County Name	County Tax Rate
61	Parke	.0265
62	Perry	.0181
63	Pike	.0075
64	Porter	.005
65	Posey	.0125
66	Pulaski	.0285*
67	Putnam	.021
68	Randolph	.025*
69	Ripley	.0138
70	Rush	.021
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.016*
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0179
77	Sullivan	.017
78	Switzerland	.0125*
79	Tippecanoe	.0128
80	Tipton	.026
81	Union	.02*
82	Vanderburgh	.012
83	Vermillion	.015
84	Vigo	.02
85	Wabash	.029
86	Warren	.0212
87	Warrick	.00625*
88	Washington	.02
89	Wayne	.0125*
90	Wells	.021
91	White	.0232
92	Whitley	.016829

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? Fullyear 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, 2021, 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 2021, 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, 2021. Changes in the Indiana county where you worked after Jan. 1, 2021, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2021 (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, 2021, 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 (Form 1040/1040-SR, Schedule 1, Part 2) 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.

Note. Exemptions are not 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, 2021.

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.
- The account number can be up to 17 digits. Omit any hyphens, accents and special symbols.
- 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 18, 2022 due date, and you have an amount due, you will probably owe a penalty. Penalty is 10% 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, are filing by the extended filing due date, and have prepaid at least 90% of the tax expected to be due, then no penalty will be due.

Line 14 - Interest: If your tax return is filed after the April 18, 2022, 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/files/reference/dn03.pdf (get Departmental Notice #3) 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.

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

Accepted forms of payment via INTIME include bank payment (ACH/echeck), as well as Visa, MasterCard and Discover debit or credit cards. Processing fee(s) will be assessed for debit or credit card payments. There is no fee for bank (ACH/echeck) payments. The INTIME User Guide for Individual Income Tax Customers, https://www.in.gov/dor/files/intime-individual-guide.pdf, will guide you through the process of making a payment.

Payment plan option. If you cannot pay the full amount due at the time you file, you may be eligible to set up a payment plan online. After you get a tax bill, log on to www.intaxpay.in.gov and select the Individual Eligibility tab.

Filing an Amended (Corrected) Tax Return. If you need to amend (correct) your 2021 individual income tax return after you initially filed:

- Prepare another IT-40RNR return that reflects all changes and check the "Amended" box on the front page.
 Failure to do so can delay processing.
- Attach a copy of all required schedules reflecting all changes and documentation. Failure to do so can delay processing.
- File the amended return electronically, if possible.

Note: All amounts previously paid should be reported as an estimated payment. All refunds previously received should not be reported on an amended filing.