

County Tax Schedule for Part-Year
and Full-Year Indiana Nonresidents **2012**

Name(s) shown on Form IT-40PNR

Your Social Security Number

Lake County Residents: Turn to the *Special Instructions for Lake County residents* on page 60 if you and/or your spouse lived and/or worked in Lake County, Ind., on Jan. 1, 2012. If you determine that Lake County tax is due, find your and/or spouse's 4-digit code number (see page 60) 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-40PNR, 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-40PNR, line 7 on line 1A only. See instructions on page 58

Column A - Yourself

Column B - Spouse's

2. If you claimed a non-Indiana locality earnings deduction on Schedule C, 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, 2012

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 58)

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. Enter total of line 6 minus line 8. Continue with Section 2 below if you are married filing jointly and you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR

SECTION 2: To be completed by those taxpayers who, on Jan. 1, 2012, were residents of a county that had not adopted an Indiana county income tax, but worked in an Indiana county that had adopted a county income tax.

1. Enter your principal employment income. See page 58 for further Section 2 instructions

2. Enter deductions. See page 59 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 7 of Schedule D (see instructions on page 59)

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, 2012

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

8. Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If you have an amount on Section 1, line 9 above, combine that with the amount on line 8 and enter total on Form IT-40PNR, line 9)



2012 Indiana County Income Tax Rates and County Codes

Important: The following rates may have changed after this chart was finalized. To verify your county's rate, contact the Department at www.in.gov/dor/4658.htm, call the form order request line at (317) 615-2581 to have an update mailed to you, or call our main tax line at (317) 232-2240 for assistance.

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

County Code #	County Name	Resident Rate	Nonresident Rate
01	Adams	.01124	.00674
02	Allen	.01	.0055
03	Bartholomew	.0125	.005
04	Benton	.0229	.0054
05	Blackford	.0136	.0061
06	Boone	.01	.0025
07	Brown	.022	.005
08	Carroll	.017039*	.004
09	Cass	.025	.005
10	Clark	.02	.0075
11	Clay	.0225	.0025
12	Clinton	.02	.0075
13	Crawford	.01	.005
14	Daviess	.0175	.0075
15	Dearborn	.006	.0015
16	Decatur	.0133	.0058
17	DeKalb	.015	.0075
18	Delaware	.0105	.006
19	Dubois	.01	.0055
20	Elkhart	.015	.005
21	Fayette	.0237	.0087
22	Floyd	.0115	.0065
23	Fountain	.011	.0035
24	Franklin	.0125	.005
25	Fulton	.0193	.0068
26	Gibson	.005	.005
27	Grant	.0225	.0075
28	Greene	.01	.0025
29	Hamilton	.01	.0025
30	Hancock	.01625*	.003875*
31	Harrison	.01	.005
32	Hendricks	.014	.005*
33	Henry	.0125	.005
34	Howard	.016 ¹	.0055 ¹
35	Huntington	.0175	.005
36	Jackson	.016	.0075
37	Jasper	.03114*	.005
38	Jay	.0245	.006
39	Jefferson	.0035	.0035
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	.011	.0065
43	Kosciusko	.01	.00475
44	LaGrange	.014	.0065
45	Lake	NA	NA
46	LaPorte	.0095	.007
47	Lawrence	.0175	.0025
48	Madison	.0175	.00625

¹ Includes the Howard County jail operating and maintenance income tax rate.

County Code #	County Name	Resident Rate	Nonresident Rate
49	Marion	.0162	.00405
50	Marshall	.0125	.0025
51	Martin	.015*	.00525*
52	Miami	.0254	.00965
53	Monroe	.0105	.002625
54	Montgomery	.021	.006
55	Morgan	.0272	.0052
56	Newton	.01	.0025
57	Noble	.015	.0075
58	Ohio	.01	.0025
59	Orange	.0125	.005
60	Owen	.013	.0055
61	Parke	.023	.0075
62	Perry	.01185*	.0081*
63	Pike	.004	.004
64	Porter	.005	.005
65	Posey	.01	.00625
66	Pulaski	.0313	.0068
67	Putnam	.015	.0075
68	Randolph	.015	.0075
69	Ripley	.0138	.0063
70	Rush	.015	.0075
71	St. Joseph	.0175	.007375
72	Scott	.0141	.004725
73	Shelby	.0125	.005
74	Spencer	.008	.00575
75	Starke	.012225*	.009725*
76	Steuben	.0179	.0054
77	Sullivan	.003	.003
78	Switzerland	.01	.0025
79	Tippecanoe	.011	.0065
80	Tipton	.0158*	.0058
81	Union	.015	.005
82	Vanderburgh	.01	.0025
83	Vermillion	.001	.001
84	Vigo	.0125	.0075
85	Wabash	.029	.0075
86	Warren	.0212	.0057
87	Warrick	.005	.005
88	Washington	.015	.0075
89	Wayne	.015	.005
90	Wells	.021	.007
91	White	.0132	.0057
92	Whitley	.012329	.004829
94	Illinois		
95	Kentucky		
96	Michigan		
97	Ohio		
98	Pennsylvania		
99	Wisconsin		
00	All Other States		

