

**FORM
IT-41**

State Form 11458
(R10 / 8-14)

INDIANA DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

For the calendar year ending

or fiscal year beginning

and ending

Name of Estate or Trust

Address

Name and Title of Fiduciary

City

State

ZIP Code

Federal Identification Number

Please round entries

INCOME AND INDIANA ADDITIONS	1. Taxable Income of Fiduciary from Federal Form 1041 or Unrelated Business Taxable Income from Federal Form 990T _____	1	<input type="text"/>	.00
	2. Indiana Additions or Add-backs, see Line 2 instructions _____	2	<input type="text"/>	.00
	3. Lump Sum Distribution from Federal Form 4972 _____	3	<input type="text"/>	.00
	4. Net Operating Loss Deduction from Federal Return _____	4	<input type="text"/>	.00
	5. Total Income (Add Lines 1 through 4) _____	5	<input type="text"/>	.00
INDIANA DEDUCTIONS	6. Interest on U.S. Obligations Reported on Federal Return _____	6	<input type="text"/>	.00
	7. Non-Indiana Fiduciary Income _____	7	<input type="text"/>	.00
	8. Indiana Portion of Net Operating Loss Deduction (Enclose Schedule IT-40NOL, see instructions) _____	8	<input type="text"/>	.00
	9. State Taxable Income (Line 5 minus Lines 6 through 8) _____	9	<input type="text"/>	.00
TAX COMPUTATIONS	10. State Adjusted Gross Income Tax (3.4% of Line 9) _____	10	<input type="text"/>	.00
	11. Additional Tax, see Line 11 instructions _____	11	<input type="text"/>	.00
	12. Total Tax (Add Lines 10 and 11) _____	12	<input type="text"/>	.00
CREDITS	13. Fiduciary Estimated Tax Paid _____	13	<input type="text"/>	.00
	14. Other Credits (You MUST enclose verification), see Line 14 instructions _____	14	<input type="text"/>	.00
	15. Total Credits (Add Lines 13 and 14) _____	15	<input type="text"/>	.00
	16. Balance of Tax Due (If Line 12 is greater than Line 15, enter the difference) _____	16	<input type="text"/>	.00
	17. Penalty , see Line 17 instructions _____	17	<input type="text"/>	.00
	18. Interest , see Line 18 instructions _____	18	<input type="text"/>	.00
	19. Total Amount Due (Add Lines 16 through 18) _____ PAYMENT DUE	19	<input type="text"/>	.00
	20. Refund Due (If Line 15 is greater than Line 12, enter the difference) _____ REFUND	20	<input type="text"/>	.00

UU

Turn over to the back for signatures



24214111694

Name of Estate or Trust

Federal Identification Number

Check Applicable Boxes

First Return

☐

Final Return

☐

Amended Return

☐

Fiduciary Name Change

☐

Address Change

☐

Check Applicable Boxes

Retirement Plan

☐

Estate

☐

Simple Trust

☐

Complex Trust

☐

Bankruptcy Estate

☐

ESBT Trust

☐

Grantor Trust

☐

Other (Please Specify)

Additional Information - Please answer the following questions or provide the requested information

1. Is there a nonresident beneficiary? Yes ☐ No ☐ 2. How many Schedule K-1s are enclosed with this return?
3. If this is an estate return, enter the date of the decedent's death and Social Security number
Decedent's date of death Decedent's Social Security Number
4. If this is a trust return, enter date the entity was created 5. Was a final individual return filed for decedent? Yes ☐ No ☐
6. If this is a grantor trust return, enter the grantor's Social Security number

I authorize the department to discuss my return with my personal representative.

Yes ☐ No ☐ If yes, complete the information below.

Personal Representative's Name (please print)

Email

Address

Address

City

State

ZIP Code

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based upon all information of which the preparer has any knowledge.

Signature of Fiduciary or Officer

Telephone Number

Date

Signature of Preparer

Telephone Number

Date

Preparer's Address

Preparer's Identification Number

City

State

ZIP Code

Mail completed return with payment to:

Indiana
Department of Revenue
Fiduciary Section
P.O. Box 6192
Indianapolis, IN 46206-6192

Mail all other returns to:

Indiana
Department of Revenue
Fiduciary Section
P.O. Box 6079
Indianapolis, IN 46206-6079



24214121694

IT-41 Fiduciary Income Tax Return Instructions

Introduction

A **fiduciary** is defined by the Internal Revenue Service as any person in a position of confidence acting on behalf of any other person. A fiduciary assumes the powers, rights, duties, and privileges of the person or entity on whose behalf he is acting.

According to Indiana Code 6-3-1-7, “Fiduciary” means any guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any individual, trust, guardian, or estate.

This tax return is used by the fiduciary representative to report the income, deductions, gains, losses, etc. of the estate or trust; the income that is either accumulated or held for distribution to beneficiaries; or the income tax liability of the estate or trust. This form is also used for private foundations and retirement plans that are taxed as trusts by the Internal Revenue Service (IRS).

Examples of fiduciaries include administrators, conservators, designees, executors, guardians, receivers, trustees of a trust, trustees in bankruptcy, personal representatives, persons in possession of property of a decedent’s estate, and debtors-in-possession of assets in any bankruptcy proceeding by order of the court.

A decedent’s estate or a trust (except for a grantor type trust) is a separate legal entity for federal and state tax purposes. A **decedent’s estate** comes into existence at the time of the death of an individual. A **trust** may be created during an individual’s life (inter vivos) or at the time of the individual’s death under a will (testamentary). If the trust instrument contains certain provisions, the person creating the trust (the grantor) is treated as the owner of the trust’s assets.

For purposes of filing the Indiana Fiduciary Income Tax Return, estates and trusts are classified as either resident or nonresident. **For Indiana purposes, the residence of an estate or a trust is determined by the location where it is administered.** Therefore, you must determine where the trustee or personal

representative is located and where the records are kept for the trust or estate.

Resident estates or trusts are taxable on all gross income of \$600 or more from all sources regardless of where the income is earned.

Nonresident estates and trusts are taxable in Indiana on all gross income of \$600 or more derived from Indiana sources. Income derived from sources within and without Indiana shall be determined under IC 6-3-2-2 (see “Nonresidents”). Nonresident estates and trusts may adjust federal taxable income (or loss) reported on Line 1 to reflect taxable income allocable to Indiana.

A decedent’s estate or trust figures its gross income in much the same manner as an individual does. Many deductions and credits that are allowed for individuals are also allowed for estates and trusts. An estate or a trust may be allowed an income distribution deduction for distributions to **beneficiaries** (heirs). This deduction is calculated at the federal level and determines the amount of any distributions taxed to the beneficiaries. For this reason, an estate or a trust is sometimes referred to as a *pass-through* entity. The beneficiary, and not the estate or trust, pays income tax on the individual’s distributive share of income. Federal Schedule K-1 is used to notify the beneficiaries of the amounts to be included on their individual income tax returns.

Most estates and trusts file Form 1041 at the federal level and file Form IT-41 at the Indiana level.

Many of the necessary determinations are done at the federal level by the IRS. Therefore, you must complete federal Form 1041, U.S. Income Tax Return for Estates and Trusts, before you begin filling out Indiana’s Form IT-41. If you need to contact the IRS, you can access its website at www.irs.gov to download forms and instructions. You can also order federal forms and publications by calling 1-800-TAX-FORM (1-800-829-3676).

According to Indiana Code 6-3-4-1 and for taxable years beginning after Dec. 31, 2012, every resident estate or trust having gross income or nonresident estate or trust having any gross income from sources within the state of Indiana exceeding the amount provided in Section 6012(a)(3) of the Internal Revenue Code (currently \$600) for the taxable year must file a return.

Form IT-41 must be filed by the 15th day of the 4th month following the close of the taxable year. For retirement plans filing Federal Form 990-T and for private foundations filing Federal Form 990-PF, the return must be filed by the 15th day of the 5th month following the close of the taxable year.

If an extension of time to file is needed, the fiduciary may request an extension of time to file. If a federal extension has been granted, simply attach a copy of the federal extension form to Form IT-41 when you file the return. **Indiana allows the same amount of time granted by the IRS, plus 30 days.**

Form IT-41 Line-by-Line Instructions

Taxable Year

The taxable year shall be the calendar or fiscal taxable year of the taxpayer as shown on Form 1041, U.S. Income Tax Return for Estates and Trusts. If you are filing a calendar-year return, please enter the 4-digit tax year in the box (YYYY). If you are filing a fiscal-year return, please enter the beginning and ending period dates in the fiscal year boxes (MM/DD/YYYY).

Name and Address

Enter the name of the estate or trust, the name and title of the fiduciary representative, and the complete address (as they appear on the federal Form 1041).

Federal Identification Number

Enter the federal identification number (FID) on the IT-41. Every estate or trust that is required to file Form IT-41 must have an FID (sometimes called an employer identification number, or EIN) issued by the IRS.

If you have not applied for the number yet, the fastest way is to apply online at www.irs.gov. The FID (or EIN) will be issued **immediately**.

The IRS also allows you to apply by telephone (toll-free at 800-829-4933 from 7:00 a.m. to 10:00 p.m. in the fiduciary's local time zone), by fax, and by mail.

Rounding to the Nearest Whole Dollar

When making your mathematical calculations on the return, please round your numbers to the nearest whole dollar. To do so, drop any cents less than 50 cents and increase amounts from 50 cents to 99 cents to the nearest whole dollar. For example: \$100.32 would be \$100, and \$100.65 would be \$101.

Line 1 Taxable Income

Enter the federal taxable income (after exemptions) from federal Form 1041 (Line 22). If there is no federal taxable income to report because distributions were made to beneficiaries, enter zero. If your federal taxable income is a loss, please indicate that with a dash and not with brackets. A loss of \$100.00 would be shown as -100.

If you are filing Form 990-T, Exempt Organization Business Income Tax Return, or Form 990-PF, Return of Private Foundation with the IRS, please begin with federal taxable income or unrelated business taxable income if applicable. Please include a copy of the federal return with the IT-41 for reference.

If you are filing Form 5227, Split-Interest Trust Information Return, at the federal level, please file the IT-41 as an informational type of return and include a copy of the federal return.

Line 2, Indiana Additions or Addbacks

The IT-41 Indiana Fiduciary Return begins on Line 1 with federal taxable income. Included in that income amount might be items that are taxed at the Indiana level (even though they aren't at the federal taxable level). Therefore, you might have to add back some income amounts on Line 2 of the IT-41 to arrive at the proper taxable amount of Indiana income. Current addbacks include the following:

Bonus Depreciation Addback

Add back an amount attributable to bonus depreciation in excess of any regular depreciation that would be allowed if an election under IRC Section 168(k) had not been made as applied to property in

the year that it was placed into service. Taxpayers who own property for which additional first-year special depreciation for qualified property was allowed in the current taxable year or in an earlier taxable year must add or subtract an amount necessary to make their federal taxable income equal to the amount computed without applying any bonus depreciation. This includes 50% bonus depreciation. The subsequent depreciation allowance is calculated on the state's stepped-up basis until the property is disposed. Enclose a statement explaining any adjustment. Commissioner's Directive #19 (www.in.gov/dor/3617.htm) explains this initial required modification on the allowance of depreciation for state tax purposes.

Deferral of Business Indebtedness Discharge and Reacquisition Addback

Enter an amount equal to the amount claimed as a deferral of income arising from business indebtedness discharged in connection with the reacquisition after Dec. 31, 2008, and before Jan. 1, 2011, of an applicable debt instrument (as provided in Section 108(i) of the IRC), for federal income tax purposes.

Discharge of Debt of a Principal Residence Addback

You might have to add back some or the entire amount of debt not reported on your federal tax return due to the discharge of indebtedness of your principal residence (mortgage forgiveness). The amount of discharge of indebtedness of your principal residence to be added back can be found on:

- Form 1099-C (or its equivalent), Box 2, and/or
- Federal Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment). If Part 1 Line 1e is checked on Form 982, the amount on Part 1 Line 2 from the discharge of qualified principal residence indebtedness must be added back if you were an Indiana resident on the date the debt was discharged (1099C, Box 1).

Note: No addback is required if the discharge of indebtedness of your principal residence was included in a bankruptcy. Maintain with your records both federal Form 1099C and Form 982 because the department can require you to provide this information at a later date.

Domestic Production Activities Addback

If you claimed a domestic production activities deduction on your federal return, enter that amount here.

OOS Municipal Obligation Interest Addback

Interest earned from a direct obligation of a state or political subdivision other than Indiana (out of state, or OOS) is taxable by Indiana if the obligation is acquired after Dec. 31, 2011. Interest earned from obligations held or acquired before Jan. 1, 2012, is not subject to Indiana income tax and should not be reported as an addback.

For more information about this addback, see Income Tax Information Bulletin 19 at www.in.gov/dor/3650.htm.

Qualified Disaster Assistance Property Addback

Add or subtract an amount equal to the amount claimed as a deduction for the special allowance for qualified disaster assistance property under Section 168(n) of the IRC for federal income tax purposes.

Qualified Film or Television Production Addback

Enter an amount equal to the amount claimed as a deduction for expense costs for qualified film or television production under Section 181 of the IRC for federal income tax purposes.

Qualified Preferred Stock Addback

Enter an amount equal to the amount claimed as a deduction for a loss from the sale or exchange of preferred stock that was treated as an ordinary loss under Section 301 of the Emergency Economic Stabilization Act of 2008 in the current taxable year or in an earlier taxable year. The stock must be preferred stock in one of the following:

- The Federal National Mortgage Association, established under the Federal National Mortgage Association Charter Act (12 U.S.C. 1716 et seq.); or
- The Federal Home Loan Mortgage Corporation, established under the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1451 et seq.)

Qualified Refinery Property Addback

Enter an amount equal to the amount claimed as a deduction for expense costs for qualified refinery property under Section 179C of the IRC for federal income tax purposes.

Section 179 Expense Excess Addback

Enter any IRC Section 179 adjustment claimed for federal tax purposes that exceeds the amount recognized for state tax purposes. Indiana adopted the former expensing limit provided by The Jobs Creation and Workers Assistance Act of 2002 and has since specified an expensing cap of \$25,000. This modification affects the basis of the property if a higher Section 179 limit was applied. Enclose a statement to explain your adjustment.

Trade or Business Deductions Based on Employment of an Unauthorized Alien Addback

For taxable years beginning after June 30, 2011, add back the amount allowed under the IRC for wages, reimbursements, or other payments made for services provided in Indiana by a financial institution if the person was prohibited from being hired as an employee because the person was an unauthorized alien. This addback requirement does not apply to payments made for services provided to a business that was enrolled and participated in the E-Verify program (as defined in IC 22-5-1.7-3) during the time the taxpayer conducted business in Indiana in the taxable year.

U.S. Government Obligations Expenses Addback

Deductions allocable to tax-exempt income must be used only against tax-exempt income. Therefore, if interest in U.S. government obligations is excludable on the Indiana fiduciary return, expenses related to such tax-exempt income must be added back to taxable income for Indiana purposes.

Line 3, Lump Sum Distribution

Enter the amount of lump sum distribution (net of allocable federal estate tax) reported on Federal Form 4972.

Line 4, Net Operating Loss Deduction

Add back the net operating loss deduction claimed on your federal return. The Indiana portion of the net

operating loss deduction may be claimed on Line 8. You must enclose a copy of the Federal Form 1045 and the Indiana Schedule IT-40NOL, Individual Income Tax Net Operating Loss Computation.

Line 5, Total Income

Add Lines 1 through 4. Enter the amount here.

Line 6, U.S. Government Obligations Interest

Enter the amount of interest on U.S. government obligations that is nontaxable by Indiana only to the extent that such income was reported on Line 1.

Line 7, Non-Indiana Fiduciary Income

Nonresidents may enter the portion of federal fiduciary taxable income not apportioned or allocated to Indiana. A separate statement (or other state's tax return) must be enclosed indicating to which state the income is attributable.

Line 8, Indiana Portion Of Net Operating Loss

Enter the Indiana portion of net operating loss deduction and enclose Indiana Schedule IT-40NOL. Please review the IT-40NOL and instructions before entering an amount on this line.

Line 9, State Taxable Income

Subtract Lines 6, 7, and 8 from Line 5. This is your Indiana taxable income.

Line 10, State Adjusted Gross Income Tax

Multiply the amount on Line 9 by 3.4% (.034).

Line 11, Additional Tax

- **Bankruptcy Estates**—Please enter the amount of tax due from the Indiana individual income tax return. Enclose a copy of the IT-40 showing calculations.
- **Composite Filers**—Enter the total tax liability from the IT-41 composite filing schedule for nonresident beneficiaries.
- **ESBTs**—Report the tax due on the Indiana portion of income from an electing small business trust (ESBT). You must enclose a statement showing the income and tax computation using the 3.4% (.034) Indiana state tax rate.

- **Sales or Use Tax**—The purchase of all tangible personal property to be used by the fiduciary is subject to either the sales tax or the use tax. If the sales tax is not paid at the time of purchase, the buyer is liable for payment of the use tax at the rate of 7% (.07) of the total purchase price.

Line 12, Total Tax

Add Lines 10 and 11. Enter the result here.

Line 13, Fiduciary Estimated Tax Paid

Enter the total amount of fiduciary estimated payments made during the taxable year by the fiduciary. These payments should have been made using the FID and the IT-41ES, Fiduciary Estimated Tax and Extension Payment Voucher. If you made an extension payment, include the amount of your extension payment combined with the amount of the estimated payments.

There are no carryover provisions for estimated payments. Therefore, overpayments are not applied to the estimated account for the following year.

Any overpayments will be refunded. Please do not request that estimated payments be transferred between individual and fiduciary accounts.

Estimated payments are accepted at the fiduciary level, but not required. Since there is not a requirement to make estimated payments, there are no penalties for the underpayment of estimated tax currently on this return.

Line 14, Other Credits

Note: Please remember to enclose verification for credits claimed. If the department disallows the credits due to insufficient information, you may receive a bill for additional tax on your tax return.

- **Withholding Credit**—If you are claiming withholding credit from a WH18, Miscellaneous Withholding Tax Statement for Nonresidents, you must enclose a copy of the WH-18 form.

If you have withholding credit from a 1099-R Form, Distributions from Pensions, Annuities,

Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc., enter the amount of Indiana state tax withheld on this line and enclose a copy of the 1099-R form.

- **Amended Return**—If you are filing an amended return and made a payment with your original return, include the amount of the original payment on this line. If you received a refund from your original return, you may enter the amount as a negative figure (using a dash, -\$1000) on this line to make the amended calculations accurate.
- **Other Credits**—Many credits are available at the fiduciary level, similar to credits available to an individual. The main thing to remember when entering an amount as Other Credits is to enclose the required verification with the IT-41 form. The credits are subject to the limitations detailed in Information Bulletin 59 (available on our website at www.in.gov/dor/reference/files/ib59.pdf).

Line 15, Total Credits

Add Lines 13 and 14. Enter the result here.

Line 16, Balance Of Tax Due

Subtract Line 15 from Line 12. Enter the result here.

Line 17, Penalty

If you are filing this return after the original due date and/or you have a balance of tax due, you probably owe a penalty. If you owe a penalty, enter the penalty amount on Line 17.

- **Late Filing Penalty**—If the return is filed after the due date and has **no tax liability** on Line 16, the penalty for failure to file by the due date is \$10.00 per day that the return is past due, up to a maximum of \$250.00.
- **Late Payment Penalty**—If the return has an **amount due** on Line 16 and is filed after the original due date, the penalty is 10% (.10) of the balance of tax due on Line 16 or \$5.00, whichever is greater.

Note: An extension of time to file does not extend the time to pay any tax due. Tax due must be paid by the original due date. Interest and penalty are calculated on late payments from the due date of the payment.

The penalty for paying late is not due if **all three** of the following conditions are met:

1. A valid extension of time to file exists;
2. At least 90 percent of the tax liability was paid by the original due date; and
3. The remaining tax is paid by the extended due date.

Line 18, Interest

If a return is filed and payment is made after the original due date, interest must be included with the payment. Interest is calculated from the original due date until the date the payment is made. Interest rates are listed in Departmental Notice #3 (available on our website at www.in.gov/dor/3618.htm), or you can contact the department to get the current interest rate or calculation.

Line 19, Total Amount Due

Add Lines 16, 17, and 18. Enter the result here. This is the amount of total tax owed to the department. Please make your check or money order payable to “Indiana Department of Revenue” and send your payment with your return.

If you are unable to mail your payment when you file the return, you may receive a bill that includes additional interest and/or penalties due on the return.

Note: If you owe with your return, please send your check or money order in the same envelope with the IT-41 tax return for more efficient processing. Please do not staple your check to the IT-41 or attach it in any way. If you are sending several returns in the same envelope, please send a separate check for each return that has an amount due.

Line 20, Refund Due

If Line 15 is greater than Line 12, enter the difference. This is the amount of overpayment and the amount that will be refunded in the name of the trust or estate.

Check Applicable Boxes

- **First Return**—Check this box if this is the first return filed in Indiana for the trust or estate.
- **Final Return**—Check this box if this is the last return to be filed in Indiana for the trust or estate.
- **Amended Return**—Check this box if this return is being filed to correct or make changes to a previously filed IT-41 form.
- **Fiduciary Name Change**—Check this box if there has been a change or correction to the fiduciary representative.
- **Address Change**—Check this box if there has been a change of address for the trust or estate.

Check Applicable Boxes

The IRS makes the determination at the federal level as to which type of entity applies to your specific situation. Please check the box that agrees with the entity indicated on the federal form you completed for the trust or estate. If none of these apply to your situation, please indicate “Other” and specify which type of entity is involved:

- Retirement plan
- Estate
- Simple trust
- Complex trust
- Bankruptcy estate
- ESBT trust
- Grantor trust
- Other (please specify)

Questions

Is there a nonresident beneficiary?

Indicate “Yes” or “No” by checking the box.

1. **How many Schedule K-1s are enclosed with this return?**

Enter the number of federal Schedule K-1 forms are enclosed with the return. If there are none, leave the box blank.

2. **If this is an estate return, enter the date of the decedent’s death and Social Security number.**

Enter the decedent’s date of death and the decedent’s Social Security number. If this is not an estate return, leave the boxes blank.

3. **If this is a trust return, enter the date the entity was created.**

Enter the Date Entity Created from the federal 1041 form. If this is not a trust return, leave the box blank.

4. **Was a final individual return filed for decedent?**

Indicate "Yes" or "No" by checking the box.

5. **If this is a grantor trust return, enter the grantor's Social Security number.**

Enter the grantor's Social Security number. If this is not a grantor type trust return, leave the box blank.

Signature

The IT-41 must be signed by the fiduciary (trustee, executor, personal representative, etc.) to be considered a valid return.

Preparer Information

The preparer information section in the signature area is for the paid preparer's information. The preparer's identification number is the preparer's taxpayer identification number (PTIN). If there is no paid preparer, leave this section blank.

Enclosures

It is very important that you provide supporting documentation for income, deductions, and credits claimed on the IT-41. Failure to do so can result in longer processing time for your return. If you are claiming a refund, please include a complete copy of the federal 1041 form. If you are not claiming a refund, you may include (at least) the first two pages of the federal 1041 form along with any pertinent schedules, such as the federal Schedule K-1 or verification for deductions or credits claimed on the Indiana return.

Indiana does not have its own Indiana IT-41 Schedule K-1 (although some software generates a working schedule). If there are beneficiaries, please provide a copy of the federal 1041 Schedule K-1s so the department can verify income, deductions, and credits.

If you are claiming credit for Indiana taxes withheld, you must include a withholding statement (W-2, 1099-R, or WH-18) so the department can verify that payments have been made for the trust or estate in an actual Indiana withholding account.

Mailing Addresses

- **Returns with Payment**

Indiana Department of Revenue
Fiduciary Section
PO Box 6192
Indianapolis, IN 46206-6192

- **All Other Returns or Correspondence**

Indiana Department of Revenue
Fiduciary Section
PO Box 6079
Indianapolis, IN 46206-6079

- **If you need an actual street location address, you may use:**

Indiana Department of Revenue
Fiduciary Section
100 North Senate Avenue
Indianapolis, IN 46204-2253

If you need additional information, you may always contact us:

- On the Internet at www.in.gov/dor
- By email at webmaster@dor.IN.gov
- By telephone at (317) 232-2067 Monday through Friday from 8:00 a.m. to 4:30 p.m.
- By fax at (317) 615-2697, available 24 hours a day, 7 days a week
- By mail at: Indiana Department of Revenue, Fiduciary Section, PO Box 6079, Indianapolis, IN 46206-6079
- In person at any of our district offices. Our offices are open Monday through Friday from 8:00 a.m. to 4:30 p.m. To find the district office nearest you, go to www.in.gov/dor/3390.htm

To find more information on the IT-41 and get answers to frequently asked questions, go to <http://www.in.gov/dor/3514.htm>.