	IT-40RNR State Form 44406 (R22 / 9-23)	Due	ncome Tax Re April 15, 2024	turn 202		
Your Social Security Numb	er	Spouse's S Security N				ne box if you are filing separately.
Your first name		Initial Last name				Suffix
If filing a joint r	eturn, spouse's first name	Initial Last name				Suffix
Present addres	ss (number and street or rural	l route)			n country acter code	
City		Sta	te ZIP/Postal code			d above died durin death below (MMDI
	i git code numbers (see in n Jan. 1, 2023.	structions) for the count		date o	xpayer's of death	202
State where you lived		State where you lived	County whe you work		pouse's	202
Your State o	f Residence: Check the a	ppropriate box to indica	te your state of resi	idence for 2023.		
Kentu	cky Michigan	Ohio Pennsy		consin		
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50		d. Place an "X" in the box if refund will go to an account outside the United States		
51 52	12.	Subtract line 9 from line 6 if line 6 is greater than line 9	12	00
53	13.	Penalty if filed after the due date (see instructions)	13	0.0
54	14.	Interest if filed after the due date (see instructions)	14	0.0
55 56	15.	Total amount you owe: add lines 12, 13 and 14 Amount You Owe	15	00
57		Do not send cash. Please make your check or money order payable to:		
58		Indiana Department of Revenue. See instructions if paying by credit card or electronic check.		
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Place "X" in	box if you ha	ve filed an l	ndiana	extens	ion of	time to	file, Form IT	⁻ -9, or ı	made an In	diana extensior	payment onlin	e. X
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										and Social Sec stration to confi		
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	XX			000	9999	00	Prepar					
State		ZIP	Code	999	9993	999	signatu	re:				
 If enclose 	ing payment	mail to: Indi	ana De	epartme	ent of F	Revenue	, P.O. Box	7224, I	ndianapolis	, IN 46207-722	4.	
Mail all	other returns t	to: Indiana I	Departr	nent of	Reven	iue, P.C	. Box 40, Ir	ndianap	oolis, IN 462	206-0040.		
							23121694					

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

State	Certain	
<u>Code</u>	<u>States</u>	
94	Illinois	
95	Kentucky	
96	Michigan	
97	Ohio	
98	Pennsylvania	a
99	Wisconsin	
00	All Other Sta	ates
		County
County	County	Тах
Code	Name	Rate
01	Adams	.01618*
02	Allen	.0148
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.015
06	Boone	.017*
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295
10	Clark	.02
11	Clay	.0235
12	Clinton	.025*
13	Crawford	.01
14	Daviess	.015
15	Dearborn	.0125*
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 <u>Code</u>	County Name	County Tax Rate	County <u>Code</u>	County Name
26	Gibson	.009	61	Parke
27	Grant	.0255	62	Perry
28	Greene	.0215*	63	Pike
29	Hamilton	.011	64	Porter
30	Hancock	.0194	65	Posey
31	Harrison	.01	66	Pulaski
32	Hendricks	.017	67	Putnam
33	Henry	.01725*	68	Randolph
34	Howard	.0175	69	Ripley
35	Huntington	.0195	70	Rush
36	Jackson	.021	71	St. Joseph
37	Jasper	.02864	72	Scott
38	Jay	.0245	73	Shelby
39	Jefferson	.009	74	Spencer
40	Jennings	.025	75	Starke
41	Johnson	.014*	76	Steuben
42	Knox	.017*	77	Sullivan
43	Kosciusko	.01	78	Switzerland
44	LaGrange	.0165	79	Tippecanoe
45	Lake	.015	80	Tipton
46	LaPorte	.0145*	81	Union
47	Lawrence	.0175	82	Vanderburgh
48	Madison	.0225	83	Vermillion
49	Marion	.0202	84	Vigo
50	Marshall	.0125	85	Wabash
51	Martin	.025	86	Warren
52	Miami	.0254	87	Warrick
53 54	Monroe	.02035*	88 89	Washington
	Montgomery	.0265*		Wayne
<u>55</u> 56	Morgan Newton	<u>.0272</u> .01	<u>90</u> 91	Wells White
50 57	Noble	.01	92	Whitley
57 58	Ohio	.0175	J Z	writtey
50 59	Orange	.015		
59 60	Owen	.0175		
00	Owen	.025		

Personal Representative Information

Typically, DOR will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want DOR 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 DOR 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 DOR to be in contact with your personal representative. If you do, you must provide a signed statement to DOR. 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.

County

Tax <u>Rate</u> .0265 .0140* .0075 .005 .0125

.0285 .021

.03 .0138 .021

.0175 .0216 .016 .008

.0171

.0179 .017

.0125

.026 .02

.015 .02 .029

.0212

.01

.02 .0125

<u>.021</u> .0232

.016829

.012125*

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 <u>must</u> file Form IT-40PNR.

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2023, 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 2023, 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, 2023. Changes in the Indiana county where you worked after Jan. 1, 2023, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2023 (*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, 2023, located in an Indiana county? If yes, move 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, 2023.

Line 7 - Indiana State Tax Withheld: Enter Indiana state tax withheld from Line 26, Column E of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

Line 8 - Indiana County Tax Withheld: Enter Indiana county tax withheld from Line 27, Column G of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

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.
- 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, 2024 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 15, 2024, due date and you have an amount due on line 12, you will owe interest (even if you have a filing extension). See Departmental Notice #3 at www.in.gov/ dor/files/reference/dn03.pdf for the current interest rate.

Line 17 - Amount You Owe: There are several ways to pay the amount you owe. If paying by mail, make checks, money orders or cashier's checks payable to: Indiana Department of Revenue.

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/e-check) payments. The INTIME User Guide for Individual Income Tax Customers, 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. Log on to INTIME at intime.dor. in.gov and select the Payments tab once you receive a tax bill in the mail.

Filing an Amended (Corrected) Tax

Return. If you need to amend (correct) your 2023 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: Any refund previously received should not be reported on an amended filing. You will be issued a notice for repayment of any previous refunds.