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04	Cabaduda	<u>5450709012</u>	Indiana Department of Revenue			Enclosure
05	IT-40PNRA		ndiana Apportioned Incom	Tax IC Year	Seque	ence No. 17
06	State Form 49059 (R22 / 9-24)		for Nonresident Individual			
07			dule IT-40PNRA for each entity with n		ivity	
08		e a separate scrie	due II-40FNRA for each entity with th	iuilislale pusitiess act	ivity.	
09	File with Form IT-40PNR.					
10	Your first name, middle initial and	last name		Social Security Nu	mber	
11						
12	Name of Business			FEIN or SSN (if dif	ferent from above)	
13 14						
15	Part 1 – Taxpayer Informatior	_				
16			al Return. <i>(Entries must be included i</i>	n the amount reported	l on lines 74 94	and 12a
17	through 16a of Schedule A of F		Federal Schedule C or CEZ	Federal Schedule		
18		· · · · · · · · · · · · · · · · · · ·	Federal Schedule F	Federal Form 479		
19						
20	Part 2 – Adjusted Gross Busi	ness Income Sul	bject to Apportionment		Round all ent	tries
21						
22	1. Enter the net federal incom	ne (loss) reported	for the business activity	1		.00
23	2 Entor on amount for each a	deduction (or inco	me item) used in arriving at Federal N	lot Incomo:		
24 25						
26	a. Bonus depreciation / ot	her: see instructio	ns 2a	.00		
27						
28	b. U.S. Government bond	interest and other	r nontaxables 2b	.00		
29						
30	3. Net modifications: subtract	2b from 2a		3		.00
31		(
32	4. Total income, as modified ((add lines 1 and 3)	4		.00
33 34	Dort 2 Apportioned Income	for Nonroeidant	Individuals for the 2024 Tax Vear			
35			Individuals for the 2024 Tax Year me received by the business from sou	urces both within and	outside Indiana	
36			se Schedule E-7, available at			
37			rent-corporatepartnership.			
38						
39				ımn B	Column C	
40			vithin Indiana Total within and	d outside Indiana	Indiana percer	ntage
41	1. Receipts Factor – Enter to					
42	business gross receipts (sa	ales) 1a	.00 1b	.00		
43 44	2. Divide line 1a by line 1b, e	nter result here (o	r enter percent from			
45	Interstate Transportation S			20		%
46					•	
47	3. Multiply total income amou	int in Part 2, line 4	by percent in Part 3, line 2c	3		.00
48						
49			vith amounts from other IT-40PNRA se	chedules, if any.		
50	Carry grand total to line 19B of	Form IT-40PNR S	Schedule A.			
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Instructions for Completing Schedule IT-40PNRA Indiana Apportionment Income for Nonresident Individuals

Who Should File

A nonresident person or proprietor, including an entertainer, independent contractor and other unincorporated individuals, who derive business income from Indiana sources is subject to Indiana adjusted gross income tax on that income. On the U.S. income tax return this type of income is reported on Form 1040/1040-SR Schedules C, C-EZ, E, F, and 4797 (disposition of business property used both within and outside Indiana). Nonresidents with adjusted gross income derived from Indiana sources must file Form IT-40PNR, Indiana Part-Year or Nonresident Individual Income Tax Return. If the nonresident is conducting the trade or business both within and outside Indiana, this income must be apportioned by completing this schedule. Part 3 outlines Indiana's formula for apportioning business income. Using this schedule will determine the taxable portion of business income to carry over to line 19B of Form IT-40PNR, Schedule A.

Note. If Indiana and your resident state of domicile tax the same business income, an offsetting credit may be available on the Indiana return based on existing agreements Indiana may have with your state. See instructions for credits for taxes paid to other states in the individual income tax return instruction booklet.

How to Report Business Income

Business income means adjusted gross income from transactions and activity in the regular course of taxpayers' trade or business. Business income would include income from tangible property if the acquisition, management, or dispositions of the property are integral parts of the taxpayer's regular trade or business.

Adjusted gross income derived from sources within Indiana includes: (1) income from real or tangible personal property in this state; (2) income from doing business in this state; (3) income from a trade or profession conducted in this state; (4) compensation for labor or services rendered within this state; and (5) income from stocks, bonds, notes, bank deposits, patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other intangible personal property having a location in Indiana. If income is derived solely from an Indiana business or profession or is totally derived from outside Indiana, it must be assigned (allocated) to that source and reported on lines 7, 9 and 12 through 16 on Form IT-40PNR Schedule A. Only the apportioned business income from this schedule is to be reported on line 19 on Form IT-40PNR Schedule A.

Caution. Multistate business income received from an S corporation, limited liability company, partnership, limited liability partnership, trust and estate is separately apportioned at the entity's level. Nonresidents must report their distributive shares of income (including modifications) as apportioned by those entities, on lines 12B through 15B on Form IT-40PNR Schedule A.

Part 1

Complete all necessary boxes to identify source and type of business income received.

Part 2

Line 2. a) A listing of required Indiana add-backs can be found in the Form IT-40PNR instruction booklet www.in.gov/dor/tax-forms/individual/current. Look for the section titled Schedule B: Add-Backs. Combine the amounts of any of these add-backs associated with this business income (loss); enter the total on this line. DO NOT also enter these add-backs on Indiana's Schedule B. b) Enter interest from certain obligations of the United States Government included as income on the federal return (refer to Income Tax Information Bulletin #19 for a listing of eligible items), and other nontaxable income (such as Indiana lottery prize receipts authorized by IC 4-30).

Part 3

Indiana generally follows the Uniform Division of Income for Tax Purposes Act for attributing income. Nonresidents who derive income from a business which operates both within and outside the state of Indiana must apportion the business income. This is accomplished by completing Part 3.

Note. Nonbusiness income is all income other than business income. It is allocable income and not part of a business's gross receipts in the apportionment formula.

Line 3. Multiply your total modified net business income in Part 2, line 4 by the Indiana apportionment percentage on line 2c. Enter the result here and on line 19B on Form IT-40PNR, Schedule A.

Note. If you are filing a return for a year other than the current year, get the Schedule IT-40PNRA for that specific year at www.in.gov/dor/tax-forms/individual/individual-prior-year.

