



Form IT-40RNR

State Form 44406 (R23 / 9-24)

Indiana Department of Revenue Reciprocal Nonresident Indiana Individual Income Tax Return

Due April 15, 2025

2024

Place "X" in box if amending.

Your Social Security Number Spouse's Social Security Number Place "X" in box if you are married filing separately.

Your first name Initial Last name Suffix

If filing a joint return, spouse's first name Initial Last name Suffix

Present address (number and street or rural route)

City State ZIP/Postal code Foreign country 2-character code

Enter the 2-digit code numbers (see instructions) for the county and/or state where you lived and worked on Jan. 1, 2024.

State where you lived County where you worked State where spouse lived County where spouse worked

If any individual listed above died during 2024, enter date of death below (MM/DD).

Taxpayer's date of death Spouse's date of death

Your State of Residence

Place "X" in the appropriate box to indicate your state of residence for 2024.

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 2024. Important: You must file Form IT-40PNR if you have Indiana riverboat winnings.

Read Instructions First

Column A - Yours

Column B - Spouse's

Table with 15 rows and 3 columns: Description, Column A - Yours, Column B - Spouse's. Includes lines 1-15 for calculating tax and refund.

Do not send cash. Please make your check or money order payable to:

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



**Additional Required Information**

Enter the number of days you worked in Indiana during this calendar year (see instructions).

You  Spouse

**Extension of Time to File**

Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment.

Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online.

**Authorization**

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue (DOR) to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I grant permission to DOR to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Your Signature _____	Date _____	Daytime telephone number <input type="text"/>
Spouse's Signature _____	Date _____	Email address where we can reach you <input type="text"/>

**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)

Telephone number

Address

City

State  ZIP Code

**Paid Preparer: Firm's Name** (or yours if self-employed)

IN-OPT on file with paid preparer if not filing electronically

PTIN

Address

City

State  ZIP Code

Preparer's 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.



### 2024 Indiana County Income Tax Rates and County Codes

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

County Code #	County Name	County Tax Rate
01	Adams	.016*
02	Allen	.0159*
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.025*
06	Boone	.017
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295
10	Clark	.02
11	Clay	.0235
12	Clinton	.0265*
13	Crawford	.0165*
14	Daviess	.015
15	Dearborn	.014*
16	Decatur	.024875*
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012
20	Elkhart	.02
21	Fayette	.026325*
22	Floyd	.0139*
23	Fountain	.021
24	Franklin	.017*
25	Fulton	.0273*
26	Gibson	.009
27	Grant	.0255
28	Greene	.0215
29	Hamilton	.011
30	Hancock	.0194
31	Harrison	.01
32	Hendricks	.017
33	Henry	.01855*
34	Howard	.0195*
35	Huntington	.0195
36	Jackson	.021
37	Jasper	.02864
38	Jay	.0245
39	Jefferson	.0103*
40	Jennings	.025
41	Johnson	.014
42	Knox	.017
43	Kosciusko	.01
44	LaGrange	.0165
45	Lake	.015
46	LaPorte	.0145
47	Lawrence	.0175
48	Madison	.0225
49	Marion	.0202
50	Marshall	.0125

County Code #	County Name	County Tax Rate
51	Martin	.025
52	Miami	.0254
53	Monroe	.02035
54	Montgomery	.0265
55	Morgan	.0272
56	Newton	.01
57	Noble	.0175
58	Ohio	.02*
59	Orange	.0175
60	Owen	.025
61	Parke	.0265
62	Perry	.014
63	Pike	.012*
64	Porter	.005
65	Posey	.0145*
66	Pulaski	.0285
67	Putnam	.023*
68	Randolph	.03
69	Ripley	.0238*
70	Rush	.021
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.016
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0199*
77	Sullivan	.017
78	Switzerland	.0125
79	Tippecanoe	.0128
80	Tipton	.026
81	Union	.02
82	Vanderburgh	.0125*
83	Vermillion	.015
84	Vigo	.02
85	Wabash	.029
86	Warren	.0212
87	Warrick	.01
88	Washington	.02
89	Wayne	.0125
90	Wells	.021
91	White	.0232
92	Whitley	.016829

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



# Instructions for IT-40RNR, Reciprocal Nonresident Indiana Individual Income Tax Return

## 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.

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, 2024, 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 2024, 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, 2024. Changes in the Indiana county where you worked after Jan. 1, 2024, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2024 (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, 2024, 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.

**Note.** If you worked for 30 days or less in Indiana during 2024, you may be eligible to claim an exemption for wages earned during 2024. If you are eligible for the exemption, do not include your wages earned in Indiana during 2024. See Income Tax Information Bulletins 28, 32, and 33 for further information.

**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 available at [iac.iga.in.gov/iac](http://iac.iga.in.gov/iac)).

**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, 2024.

**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.
- b. 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, 2025 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, 2025, 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/dn03.pdf](http://www.in.gov/dor/files/dn03.pdf) for the current interest rate.

**Line 15 – 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/e-check), 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, available at [www.in.gov/dor/files/intime-individual-guide.pdf](http://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](http://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 2024 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.

**Additional Required Information.**

Enter the number of days you worked in Indiana during 2024. In addition, if you are filing a joint return with your spouse, also enter the number of days your spouse worked in Indiana. Include the days from all places of employment in Indiana. See Income Tax Bulletins 28, 32, and 33 for further information. **CAUTION:** a blank entry in a box will be treated as if you and/or your spouse worked the full calendar year in Indiana.