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Schedule A
Form IT-40PNR
State Form 48719
(R23 / 9-24)

Indiana Department of Revenue

Schedule A, Section 1: Income or Loss
(Complete Proration, Section 2 and Section 3 on back.)

2024

Enclosure
Sequence No. **01**
Page 1 of 2

Name(s) shown on IT-40PNR

Your Social Security Number

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Section 1 – Income or (Loss)

Enter in column A the same income or loss you reported on your 2024 federal income tax return, Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries.

	Column A		Column B	
	Income from Federal Return		Income Taxed by Indiana	
1. Your wages, salaries, tips, commissions, etc _____	1A	999999999999 .00	1B	999999999999 .00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A	999999999999 .00	2B	999999999999 .00
3. Taxable interest income _____	3A	999999999999 .00	3B	999999999999 .00
4. Dividend income _____	4A	999999999999 .00	4B	999999999999 .00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A	999999999999 .00	5B	999999999999 .00
6. Alimony received _____	6A	999999999999 .00	6B	999999999999 .00
7. Business income or loss from federal Schedule C _____	7A	999999999999 .00	7B	999999999999 .00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A	999999999999 .00	8B	999999999999 .00
9. Other gains or (losses) from Form 4797 _____	9A	999999999999 .00	9B	999999999999 .00
10. Taxable IRA distribution _____	10A	999999999999 .00	10B	999999999999 .00
11. Taxable pensions and annuities _____	11A	999999999999 .00	11B	999999999999 .00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A	999999999999 .00	12B	999999999999 .00
13. Income or loss from partnerships _____	13A	999999999999 .00	13B	999999999999 .00
14. Income or loss from trusts and estates _____	14A	999999999999 .00	14B	999999999999 .00
15. Income or loss from S corporations _____	15A	999999999999 .00	15B	999999999999 .00
16. Farm income or loss from federal Schedule F _____	16A	999999999999 .00	16B	999999999999 .00
17. Unemployment compensation _____	17A	999999999999 .00	17B	999999999999 .00
18. Taxable Social Security benefits _____	18A	999999999999 .00	18B	999999999999 .00
19. Indiana apportioned income from Schedule IT-40PNRA _____			19B	999999999999 .00
20. Other income reported on your federal return _____ List source(s). (Do not include federal net operating loss in Column B. See instructions.)	20A	999999999999 .00	20B	999999999999 .00
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21. Subtotal: add lines 1 through 20 _____	21A	999999999999 .00	21B	999999999999 .00



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Schedule A, Proration
Section 2: Adjustments to Income

2024

Proration Section – See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet

21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example: \$3,100 ÷ \$8,000 = .3875, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8

Section 2 – Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2024 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments			Column B Indiana Adjustments		
22. Educator expenses (see instructions)	22A	9999999999	.00	22B	9999999999	.00
23. Certain business expenses of reservists, performing artists, etc	23A	9999999999	.00	23B	9999999999	.00
24. Health savings account deduction	24A	9999999999	.00	24B	9999999999	.00
25. Moving expenses (see instructions)	25A	9999999999	.00	25B	9999999999	.00
26. Deductible part of self-employment tax	26A	9999999999	.00	26B	9999999999	.00
27. Self-employed, SEP, SIMPLE, and qualified plans	27A	9999999999	.00	27B	9999999999	.00
28. Self-employed health insurance deduction	28A	9999999999	.00	28B	9999999999	.00
29. Penalty on early withdrawal of savings	29A	9999999999	.00	29B	9999999999	.00
30. Alimony paid	30A	9999999999	.00	30B	9999999999	.00
31. IRA deduction	31A	9999999999	.00	31B	9999999999	.00
32. Student loan interest deduction (see instructions)	32A	9999999999	.00	32B	9999999999	.00
33. Reserved for future use	33A	9999999999	.00	33B	9999999999	.00
34. Other (see instructions) <input type="text" value="XXXXXXXXXXXXXXXXXXXX"/>	34A	9999999999	.00	34B	9999999999	.00
35. Add lines 22 through 34	35A	9999999999	.00	35B	9999999999	.00

Section 3 – Totals

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1