01 234567890123456789012345678901223456789012345678901234567890123456789012345678901234567890123456789012345 Schedule CT-40PNR Indiana Department of Revenue 04 2025 Form IT-40PNR Sequence No. 08A County Tax Schedule for Part-Year 05 State Form 47906 and Full-Year Indiana Nonresidents 06 (R25 / 9-25) 07 08 Name(s) shown on Form IT-40PNR Your Social Security Number 09 999 9999 99 10 11 12 Principal residence address (number and street or rural route) 13 14 Foreign country 2-character 15

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City State ZIP/Postal code code (see instructions) 999999999 XX XX XXXXXXXXXXXXXXXXXXXX Spouse's principal residence address (number and street or rural route) Foreign country 2-character City State ZIP/Postal code code (see instructions) 9999999999 XX XX XXXXXXXXXXXXXXXXXXXX Section 1 - To be completed by those taxpayers who were residents of an Indiana county as of Jan. 1, 2025. 1. Enter the amount from IT-40PNR, line 7 (see instructions if you lived in a reciprocal state but worked in Indiana). Note: If both Column A - Yours Column B - Spouse's you and your spouse lived in the same county on January 1, 9999999999.00 9999999999,00 enter the entire amount on line 1A only (see instructions) 1A 2. Enter the county tax rate from the chart on the back of 0.999999999 0.999999999 2A 2B this schedule for the county where you lived on Jan. 1, 2025 99999999999 ЗА 99999999999 3. Multiply line 1 by the rate on line 2 (leave blank if less than zero) 3B 4. Add lines 3A and 3B. Enter the total here. Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must 9999999999 complete lines 5 and 6. Otherwise, enter the total here and on line 7 below. 4 5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) 5 9999999999,00 99999999999 6 6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here 7. Enter total of line 4 minus line 6. Continue with Section 2 below if you are married filing jointly and 99999999999 you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR

Indiana Department of Revenue

Schedule CT-40PNR, Section 2

Section 2 - To be completed by those taxpayers who, on Jan. 1, 2025, were not residents of an Indiana county, but who worked in Indiana as of Jan. 1, 2025.

			Column A - Yours		Column B – Spouse's
1.	. Enter your principal employment income				
	(see instructions)	1A	9999999999.00	1B	9999999999.00
2.	Enter deductions. See the complete list of				
	allowable deductions in the instructions	2A	9999999999.00	2B	9999999999.00
3.	Subtract line 2 from line 1	3A	9999999999.00	3B	9999999999.00
4.	Enter some or all of the exemptions from line 9 of				
	Schedule D (see instructions)	4A	9999999999.00	4B	9999999999.00
5.	Subtract line 4 from line 3 (if less than zero, leave blank)	5A	9999999999.00	5B	9999999999.00
6.	Enter the county tax rate from the chart on the back of this				
	schedule for the county where you worked on Jan. 1, 2025 _	6A	0.99999999	6B	0.999999999
7.	Multiply the income on line 5 by the rate on line 6	7A	9999999999.00	7B	9999999999.00
	Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If y		e an amount on Section 1,		
	line 7 above, combine that with the amount on line 8 and enter total on Form IT-40PNR, line 9)				9999999999,00

(R24 / 9-25) **2025 Indiana County Income Tax Rates and County Codes** *These rates have changed from last year's chart.

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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin	County Code #	County Name	County Tax Rate
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .028* 26 Gibson			
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant	02	Allen	.0159
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene	03	Bartholomew	.0175
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton	04	Benton	.0179
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock	05	Blackford	.025
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 .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison	06	Boone	.017
09 Cass .0295 10 Clark .02 11 Clay .0235 12 Clinton .0265 13 Crawford .0165 14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks	07	Brown	.025234
10 Clark .02 11 Clay .0235 12 Clinton .0265 13 Crawford .0165 14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry	08	Carroll	.022733
11 Clay .0235 12 Clinton .0265 13 Crawford .0165 14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard	09	Cass	.0295
12 Clinton .0265 13 Crawford .0165 14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington </th <th>10</th> <th>Clark</th> <th>.02</th>	10	Clark	.02
13 Crawford .0165 14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson </th <th>11</th> <th>Clay</th> <th>.0235</th>	11	Clay	.0235
14 Daviess .015 15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper	12	Clinton	.0265
15 Dearborn .014 16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay	13	Crawford	.0165
16 Decatur .0245* 17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025	14	Daviess	.015
17 DeKalb .0213 18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42	15	Dearborn	.014
18 Delaware .015 19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson	16	Decatur	.0245*
19 Dubois .012 20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox	17	DeKalb	.0213
20 Elkhart .02 21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	18	Delaware	.015
21 Fayette .0282* 22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	19	Dubois	.012
22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	20	Elkhart	.02
22 Floyd .0189* 23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	21	Fayette	.0282*
23 Fountain .021 24 Franklin .017 25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	22		.0189*
25 Fulton .0288* 26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	23		
26 Gibson .013* 27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	24	Franklin	.017
27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	25	Fulton	.0288*
27 Grant .0255 28 Greene .0215 29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	26	Gibson	.013*
29 Hamilton .011 30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	27	Grant	.0255
30 Hancock .0194 31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	28	Greene	.0215
31 Harrison .01 32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	29	Hamilton	.011
32 Hendricks .017 33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	30	Hancock	.0194
33 Henry .0202* 34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	31	Harrison	.01
34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	32	Hendricks	.017
34 Howard .0195 35 Huntington .0195 36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	33	Henry	.0202*
36 Jackson .021 37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	34		.0195
37 Jasper .02864 38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	35	Huntington	.0195
38 Jay .025* 39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	36	Jackson	.021
39 Jefferson .0103 40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	37	Jasper	.02864
40 Jennings .025 41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	38	Jay	.025*
41 Johnson .014 42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	39	Jefferson	.0103
42 Knox .017 43 Kosciusko .01 44 LaGrange .0165	40	Jennings	.025
43 Kosciusko .01 44 LaGrange .0165	41		.014
44 LaGrange .0165	42	Knox	.017
	43	Kosciusko	.01
AE Lake 045	44	LaGrange	.0165
45 Lake .015	45	Lake	.015
46 LaPorte .0145	46	LaPorte	.0145
47 Lawrence .0175	47	Lawrence	.0175
48 Madison .0225	48	Madison	.0225
49 Marion .0202		Marion	
50 Marshall .0125	50	Marshall	.0125

County Code #	County Name	County Tax Rate
51	Martin	.025
52	Miami	.0254
53	Monroe	.0214*
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	.0215*
71	St. joseph	.0175
72	Scott	.0216
73	Shelby	.016
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0199
77	Sullivan	.017
78	Switzerland	.0145*
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		

