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Schedule CT-40PNR

Form IT-40PNR

State Form 47906
(R25 / 9-25)

Indiana Department of Revenue

County Tax Schedule for Part-Year
and Full-Year Indiana Nonresidents

2025

Enclosure
Sequence No. 08A

Name(s) shown on Form IT-40PNR

Your Social Security Number

XX

999

99

9999

Principal residence address (number and street or rural route)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)

XXXXXXXXXXXXXXXXXXXX

XX

9999999999

XX

Spouse's principal residence address (number and street or rural route)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)

XXXXXXXXXXXXXXXXXXXX

XX

9999999999

XX

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 you and your spouse lived in the same county on January 1, enter the entire amount on line 1A only (see instructions) _____

Column A – Yours

Column B – Spouse's

1A

9999999999

.00

1B

9999999999

.00

2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2025 _____

2A

0.99999999

2B

0.99999999

3. Multiply line 1 by the rate on line 2 (leave blank if less than zero) _____

3A

9999999999

.00

3B

9999999999

.00

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 complete lines 5 and 6.** Otherwise, enter the total here and on line 7 below. _____

4

9999999999

.00

5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) _____

5

9999999999

.00

6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here _____

6

9999999999

.00

7. Enter total of line 4 minus line 6. Continue with Section 2 below if you are married filing jointly and you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR _____

7

9999999999

.00



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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 | 999999999999 | .00 | 1B | 999999999999 | .00 |
| 2. Enter deductions. See the complete list of allowable deductions in the instructions _____ | 2A | 999999999999 | .00 | 2B | 999999999999 | .00 |
| 3. Subtract line 2 from line 1 _____ | 3A | 999999999999 | .00 | 3B | 999999999999 | .00 |
| 4. Enter some or all of the exemptions from line 9 of Schedule D (see instructions) _____ | 4A | 999999999999 | .00 | 4B | 999999999999 | .00 |
| 5. Subtract line 4 from line 3 (if less than zero, leave blank) _____ | 5A | 999999999999 | .00 | 5B | 999999999999 | .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 | 0.9999999999 | | 6B | 0.9999999999 | |
| 7. Multiply the income on line 5 by the rate on line 6 _____ | 7A | 999999999999 | .00 | 7B | 999999999999 | .00 |
| 8. Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If you have 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) _____ | 8 | 999999999999 | .00 | | | |



2025 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 | .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 |
| 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 | .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 | | |

