

Form IT-40

State Form 154
(R24 / 9-25)Indiana Department of Revenue
**Indiana Full-Year Resident
Individual Income Tax Return**

Due April 15, 2026

2025

If filing for a fiscal year, enter the dates (MM/DD/YYYY). All others, leave blank (see instructions).

from to: Place "X" in box if you are applying for ITIN. ☐Place "X" in box if spouse is applying for ITIN. ☐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

Mailing address (number and street or PO Box)

City

State

ZIP/Postal code

Foreign country 2-character
code (see instructions)

Enter below the 2-digit county code numbers (found on the back of Schedule CT-40) for the county where you lived and worked on Jan. 1, 2025.

County where
you livedCounty where
you workedCounty where
spouse livedCounty where
spouse worked

If, as of Jan. 1, 2025, the mailing address you listed is different from your principal residence address or if you are married filing jointly and either your mailing address or your spouse's mailing address you listed is different from your principal residence address, you must list the physical address of your and/or your spouse's principal place of residence as of Jan. 1, 2025 on Schedule CT-40.

See instructions for further information on determining your principal residence address.

Round all entries

- | | | | | |
|---|--------------------------------------|----|----------------------|-----|
| 1. Enter your federal adjusted gross income from your federal income tax return, Form 1040 or Form 1040-SR, line 11 | Federal AGI | 1 | <input type="text"/> | .00 |
| 2. Enter amount from Schedule 1, line 7, and enclose Schedule 1 | Indiana Add-Backs | 2 | <input type="text"/> | .00 |
| 3. Add line 1 and line 2 | | 3 | <input type="text"/> | .00 |
| 4. Enter amount from Schedule 2, line 12, and enclose Schedule 2 | Indiana Deductions | 4 | <input type="text"/> | .00 |
| 5. Subtract line 4 from line 3 | | 5 | <input type="text"/> | .00 |
| 6. Complete Schedule 3. Enter amount from Schedule 3, line 7, and enclose Schedule 3 | Indiana Exemptions | 6 | <input type="text"/> | .00 |
| 7. Subtract line 6 from line 5 | Indiana Adjusted Gross Income | 7 | <input type="text"/> | .00 |
| 8. State adjusted gross income tax: multiply line 7 by 3% (.03) (if answer is less than zero, leave blank) | | 8 | <input type="text"/> | .00 |
| 9. County tax. Enter county tax due from Schedule CT-40 (if answer is less than zero, leave blank) | | 9 | <input type="text"/> | .00 |
| 10. Other taxes. Enter amount from Schedule 4, line 4 (enclose schedule) | | 10 | <input type="text"/> | .00 |
| 11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back | Indiana Taxes | 11 | <input type="text"/> | .00 |



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|--|-----|-----|
| 12. Enter credits from Schedule 5, line 13 (enclose schedule) _____ | 12 | .00 |
| 13. Enter offset credits from Schedule 6, line 8 (enclose schedule) _____ | 13 | .00 |
| 14. Add lines 12 and 13 _____ Indiana Credits | 14 | .00 |
| 15. Enter amount from line 11 _____ Indiana Taxes | 15 | .00 |
| 16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) _ | 16 | .00 |
| 17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16 _ | 17 | .00 |
| 18. Subtract line 17 from line 16 _____ Overpayment | 18 | .00 |
| 19. Amount from line 18 to be applied to your 2026 estimated tax account (see instructions). | | |
| a. Enter your county code <input type="text"/> county tax to be applied _____ | 19a | .00 |
| b. Spouse's county code <input type="text"/> county tax to be applied _____ | 19b | .00 |
| c. Indiana adjusted gross income tax to be applied _____ | 19c | .00 |
| d. Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) _____ | 19d | .00 |
| 20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A _____ | 20 | .00 |
| a. Enter Code A if annualizing. Enter Code F if farmer or fisherman _____ | 20a | |
| 21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions _ Your Refund | 21 | .00 |
| 22. Direct Deposit (see instructions) | | |
| a. Routing Number <input type="text"/> | | |
| b. Account Number <input type="text"/> | | |
| c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Hoosier Works MC | | |
| d. Place an "X" in the box if refund will go to an account outside the United States. <input type="checkbox"/> | | |
| 23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions) _____ | 23 | .00 |
| 24. Penalty if filed after due date (see instructions) _____ | 24 | .00 |
| 25. Interest if filed after due date (see instructions) _____ | 25 | .00 |
| 26. Amount Due: Add lines 23, 24 and 25 _____ Amount You Owe | 26 | .00 |

Do not send cash. Make your check or money order payable to: Indiana Department of Revenue.
See instructions if paying with a credit card.

Sign and date this return after reading the Authorization statement on Schedule 7. Remember to enclose Schedule 7.

| | | | |
|-----------------|------------|--------------------------|------------|
| Signature _____ | Date _____ | Spouse's Signature _____ | Date _____ |
|-----------------|------------|--------------------------|------------|

- Mail payments 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.
- Visit www.in.gov/taxpayer-receipt to view your taxpayer receipt.



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